This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

+ *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.

+ *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.

+ *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.

+ *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at `http://books.google.com/`

Stanford University Libraries
3 6105 127 804 784

54TH CONGRESS, 1st Session. } SENATE. { DOCUMENT No. 219.

TARIFF ACTS

PASSED BY THE

CONGRESS OF THE UNITED STATES

FROM

1789 to 1895,

INCLUDING

ALL ACTS, RESOLUTIONS, AND PROCLAMATIONS MODIFYING OR CHANGING THOSE ACTS.

Compiled and indexed under the direction of the Joint Committee on Printing,
BY
WILLIAM H. MICHAEL
AND
PITMAN PULSIFER.

WASHINGTON:
GOVERNMENT PRINTING OFFICE
1896.

LELAND STANFORD JUNIOR UNIVERSITY. LIBRARY

A 76677

PREFATORY NOTE.

This compilation was made under authorization of a concurrent resolution which passed the Senate January 13, 1896, and the House of Representatives January 16, 1896. The resolution reads: "That the Joint Committee on Printing be, and are hereby, authorized to cause to be printed, indexed, and bound in cloth, in one volume, all of the acts, as they appear in the United States statutes heretofore passed by Congress, imposing duties on imports, one thousand copies for the use of the Senate and two thousand copies for the use of the House of Representatives."

The table of contents gives the date, title, and page of each act; and the index, at the end of the volume, gives the page at which each item in the acts may be found. Owing to the repetition in the items it was found impracticable to make a consolidated index of all the acts and resolutions embraced in the compilation. The main acts are, therefore, indexed separately and arranged chronologically in the index. Those acts and resolutions containing few items are embraced in a consolidated index to be found under the head "Miscellaneous." The indexes to the various acts may be found by a glance at the index-reference, on page 8.

The marginal references follow the United States Statutes at Large, and to some extent the Revised Statutes, with the addition, of course, of giving the page in this volume where may be found the act or paragraph referred to. The plan of the compiler has been to include in the compilation every act, resolution, and proclamation imposing customs duties, and all the statutes in any way explaining, modifying, or changing those laws. This plan may have led to the use of some statutes which upon cursory examination will doubtless appear not to fall within the requirements of the resolution authorizing the work, but which upon more thorough examination will be found necessary to an accurate and comprehensive knowledge of the history of customs-tariff legislation.

The first act for laying duty on goods, wares, and merchandise imported into the United States, after the adoption of the Constitution, was approved July 4, 1789, and went into operation August 1, 1789. The history of this beginning of customs-tariff legislation furnishes a fitting introduction to a compilation which embraces all of such legislation by the Congress of the United States from the beginning of the organization of that body.

The necessity for providing a national revenue was the first consideration with the new Congress. That body met April 6, 1789, and two days later the House of Representatives resolved itself into a Committee of the Whole on the state of the Union. Within seventy hours of the opening of the organization James Madison introduced the subject of the tariff, in part by the following words:

"I take the liberty, Mr. Chairman, at this early stage of the business, to introduce to the committee a subject which appears to me to be of the greatest magnitude; a subject, sir, that requires our first attention and our united exertions. * * * The deficiency in our Treasury has been too notorious to make it necessary for me to animadvert upon that subject. Let us content ourselves with endeavoring to remedy the evil. To do this a national revenue must be obtained; but the system must be such a one that, while it secures the object of revenue, it shall not be oppressive to our constituents. Happy it is for us that such a system is within our power, for I apprehend that both these objects may be obtained from an impost on articles imported into the United States.

"In pursuing this measure, I know that two points occur for our consideration. The first respects the general regulation of commerce, which, in my opinion, ought to be as free as the policy of nations will admit. The second relates to revenue alone, and this is the point I mean more particularly to bring into the view of the committee. * * * The proposition made on this subject by Congress in 1783, having received generally the approbation of the several States of the Union in some form or other, seems well calculated to become the basis of the temporary system which I wish the committee to adopt."

In closing, Mr. Madison offered a resolution declaring it to be the sense of the committee that specific duties should be levied on spirituous liquors, molasses, wines, teas, sugars, pepper, cocoa, and spices, and an ad valorem duty on all other articles; and also a tonnage duty on American vessels in which merchandise was imported, and a higher rate on foreign vessels.

On the following day the subject was again taken up, and continued to be the all-absorbing subject of debate from the day Mr. Madison introduced his resolution until May 17, following, when the House agreed upon a bill and ordered it sent to the Senate.

The Senate took up the bill on the 18th, the day following its reception from the House, and kept it under consideration until June 11, following, when it was concurred in with sundry amendments, and returned it to the House on the 12th for concurrence. On the 15th the House proceeded to a consideration of the amendments proposed by the Senate. On the 16th the House refused to concur in the Senate amendments. The Senate sent a message to the House informing that body that it would not recede from the amendments proposed, whereupon the House, after consideration of the message from the Senate, agreed to three of the amendments and rejected six, and asked for a conference. The committee reported on the 27th that the conference had agreed to pass the bill as amended by the Senate, with some additional amendments, namely, the duty on distilled spirits of Jamaica proof to be reduced from 15 cents to 10 cents per gallon; the duty on beer, ale, porter, or cider, imported in casks, from 8 to 5 cents per gallon; the duty on beer imported in bottles from 25 to 20 cents per gallon; the duty on coal from 3 to 2 cents per bushel. The bill thus agreed to by both Houses of Congress became a law by the approval of the President July 4, 1789, and this law is the first act in this compilation.

TABLE OF CONTENTS.

		Page.
1.	**Act July 4, 1789.—An act for laying duties on goods, wares, and merchandises imported into the United States (vol. 1, Stat. L., p. 24)**	9–11
2.	**Act August 10, 1790.—Making further provision for the payment of debts of the United States (vol. 1, Stat. L., p. 180)**	11–14
3.	Act December 27, 1790.—An act supplementary to the act entitled "An act making further provision for the payment of the debts of the United States" (vol. 1, Stat. L., p. 188)	14
4.	Act March 2, 1791.—An act to explain and amend an act entitled "An act making further provision for the payment of the debts of the United States" (vol. 1, Stat. L., p. 198)	14
5.	**Act March 3, 1791.—An act repealing, after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead; and also upon spirits distilled within the United States, and for appropriating the same (vol. 1, Stat. L., p. 190)**	15–29
6.	**Act May 2, 1792.—An act for raising a further sum of money for the protection of the frontiers, and for other purposes therein mentioned (vol. 1, Stat. L., p. 259)**	29–33
7.	Act February 27, 1793.—An act for repealing the several impost laws of the United States, so far as they may be deemed to impose duty on useful beasts imported for breed (vol. 1, Stat. L., p. 199)	33
8.	Act June 5, 1794.—An act laying duties upon snuff and refined sugar (vol. 1, Stat. L., p. 387)	34
9.	Act June 5, 1794.—An act making further provision for securing duties on foreign distilled spirits (vol. 1, Stat. L., p. 378)	34
10.	**Act June 7, 1794.—An act laying additional duties on goods, wares, and merchandise imported into the United States (vol. 1, Stat. L., p. 390)**	34–36
11.	**Act January 29, 1795.—An act supplementary to the several acts imposing duties on goods, wares, and merchandise imported into the United States (vol. 1, Stat. L., p. 411)**	36
12.	Act March 3, 1797.—An act to suspend, in part, the act entitled "An act to alter and amend the act entitled 'An act laying certain duties upon snuff and refined sugar,'" and to grant relief in certain cases arising under said act (vol. 1, Stat. L., p. 509)	37
13.	**Act March 3, 1797.—An act for raising a further sum of money by additional duties on certain articles imported, and for other purposes (vol. 1, Stat. L., p. 533)**	37
14.	Act July 8, 1797.—An act laying an additional duty on salt imported into the United States, and for other purposes (vol. 1, Stat. L., p. 533)	38
15.	Act April 7, 1798.—An act to continue in force for a limited time a part of an act entitled "An act making further provision for securing and collecting the duties on foreign and domestic distilled spirits, stills, wines, and teas" (vol. 1, Stat. L., p. 547)	38
16.	Act May 7, 1800.—An act to continue in force "An act laying an additional duty on salt imported into the United States, and for other purposes" (vol. 2, Stat. L., p. 60)	38
17.	**Act May 13, 1800.—An act to lay additional duties on certain articles imported (vol. 2, Stat. L., p. 84)**	39
18.	Act of May 1, 1802.—An act to provide for the establishment of certain districts, and therein to amend an act entitled "An act to regulate the collection of duties on imports and tonnage," and for other purposes (vol. 2, Stat. L., p. 182)	39–40
19.	Act of February 24, 1804.—An act for laying and collecting duties on imports and tonnage within the territories ceded to the United States by the treaty of the 30th of April, 1803, between the United States and the French Republic, and for other purposes (vol. 2, Stat. L., p. 251)	40
20.	Act March 26, 1804.—An act further to protect the commerce and seamen of the United States against the Barbary powers (vol. 2, Stat. L., p. 291)	40–41
21.	**Act March 27, 1804.—An act for imposing more specific duties on the importation of certain articles, and also for levying and collecting light money on foreign ships or vessels, and for other purposes (vol. 2, Stat. L., p. 299)**	41–43
22.	Act March 3, 1805.—An act to amend an act entitled "An act for imposing more specific duties on the importation of certain articles, and also for levying and collecting light money on foreign ships or vessels, and for other purposes" (vol. 2, Stat. L., p. 339)	43
23.	Act April 21, 1806.—An act continuing in force for a further time the first section of the act entitled "An act further to protect the commerce and seamen of the United States against the Barbary powers" (vol. 2, Stat. L., ch. 38)	43
24.	Act March 3, 1807.—An act repealing the acts laying duties on salt and continuing in force for a further time the first section of the act entitled "An act further to protect the commerce and seaman of the United States against the Barbary powers" (vol. 2, Stat L., p. 336)	44
25.	Act January 19, 1808.—An act to revive and continue in force for a further time the first section of the act entitled "An act further to protect the commerce and seamen of the United States against the Barbary powers" (vol. 2, Stat. L., ch. 11)	44
26.	Act March 4, 1808.—An act to allow the importation of old copper, saltpeter, and sulphur free of duty (vol. 2, Stat. L., p. 471)	44–45
27.	Act January 10, 1809.—An act to revive and continue in force for a further time the first section of the act entitled "An act further to protect the commerce and seamen of the United States against the Barbary powers" (vol. 2, Stat. L., ch. 6)	45

Page.

28. Act January 12, 1810.—An act to revive and continue in force for a further time the first section of the act entitled "An act to further protect the commerce and seamen of the United States against the Barbary powers" (vol. 3, Stat. L., ch. 5) 45
29. Act January 31, 1812.—An act to continue in force for a further time the first section of the act entitled "An act further to protect the commerce and seamen of the United States against the Barbary powers" (vol. 2, Stat. L., ch. 8) 46
30. Act July 1, 1812.—An act for imposing additional duties upon all goods, wares, and merchandise imported from any foreign port or place, and for other purposes (vol. 2, Stat. L., p. 769) 46
31. Act February 25, 1813.—An act to impose a duty on the importation of iron wire (vol. 2, Stat. L., p. 804) 46–47
32. Act February 27, 1813.—An act to continue in force for a limited time the first section of the act entitled "An act further to protect the commerce and seamen of the United States against the Barbary powers" (vol. 2, Stat L., ch. 40) 47
33. Act July 29, 1813.—An act laying duty on imported salt (vol. 3, Stat. L., p. 49) 47
34. Act March 3, 1815.—An act to repeal so much of the several acts imposing duties on tonnage, and on goods, wares, and merchandise imported into the United States as imposes a discriminating duty, etc. (vol. 3, Stat. L., p. —) 47–48
35. Act February 5, 1816.—An act to continue in force the act entitled "An act for imposing additional duties upon all goods, wares, and merchandise imported from any foreign port or place, and for other purposes" (vol. 3, Stat. L., p. 253) 48
36. Act March 1, 1816.—An act concerning the convention to regulate the commerce between the territories of the United States and His Britannic Majesty (vol. 3, Stat. L., p. 255) 48
37. **Act April 27, 1816.—An act to regulate the duties on imports and tonnage (vol. 3, Stat. L., p. 310)** ... 49
38. Act January 14, 1817.—An act supplementary to "An act to regulate the duties on imports and tonnage" (vol. 3, Stat. L., p. 344) 53
39. Act March 3, 1817.—An act supplementary to "An act to regulate the duties on imports and tonnage" (vol. 3, Stat. L., p. 389) 53–54
40. Act April 20, 1818.—An act supplementary to an act entitled "An act to regulate the collection of duties on imports and tonnage," passed March 2, 1799 54–59
41. Act April 20, 1818.—An act to increase the duties on certain manufactured articles imported into the United States (vol. 3, Stat. L., p. 458) 59
42. Act April 20, 1818.—Duties on iron in pigs, iron castings, nails, etc. (vol. 3, Stat. L., p. 460) .. 60
43. Act April 20, 1818.—An act providing for the deposit of wines and distilled spirits in public warehouses, and for other purposes 60–61
44. Act March 3, 1819.—An act to regulate the duties on certain wines (vol. 3, Stat. L., p. 515) ... 62–63
45. Act March 3, 1819.—An act in addition to, and alteration of, an act entitled "An act laying duty on imported salt," etc. (vol. 3, Stat. L., p. 520) 62
46. Act April 18, 1820.—An act to continue in force the act passed on the 20th of April, 1818, entitled "An act supplementary to 'An act to regulate the collection of duties on imports and tonnage,' passed the 2d day of March, 1799, and for other purposes" (vol. 3, Stat. L., p. 564) 63
47. Act May 15, 1820.—An act to impose a new tonnage on French ships and vessels (vol. 3, Stat. L., p. 605) 64
48. Act May 6, 1822.—An act in addition to the act concerning navigation, etc. (vol. 3, Stat. L., p. 681) 64
49. Act March 3, 1823.—An act for carrying into effect the convention of navigation and commerce between the United States and France, etc. (vol. 3, Stat. L., p. 749) 65
50. Act January 7, 1824.—An act concerning discriminating duties of tonnage and impost (vol. 4, Stat. L., p. 2) 66–67
51. **Act May 22, 1824.—An act to amend the several acts imposing duties on imports (vol. 4, Stat. L., p. 25)** . 67–71
52. Act February 11, 1825.—An act to remit the duties on books and maps for the Library of Congress (vol. 4, Stat. L., p. 82) 71
53. Act April 20, 1826.—An act to equalize the duties on vessels of the Republic of Columbia (Colombia) and their cargoes (vol. 4, Stat. L., p. 154) 72
54. Act May 9, 1828.—An act regulating commerce with the Islands of Martinique and Guadaloupe (vol. 4, Stat. L., p. 269) 72
55. Act May 19, 1828.—An act to reduce the duty on Greek and Latin books printed previous to the year 1775 (vol. 4, Stat. L., p. 270) 72
56. **Act May 19, 1828.—An act in alteration of the several acts imposing duties on imports (vol. 4, Stat. L., p. 270)** 73–77
57. Act May 24, 1828.—An act in addition to an act entitled "An act concerning duties of tonnage and impost" and to equalize the duties on Prussian vessels and their cargoes (vol. 4, Stat. L., p. 308) 77
58. Act May 24, 1828.—An act altering the duties on wines imported into the United States (vol. 4, Stat. L., p. 309) 78
59. Act May 20, 1830.—An act to reduce the duties on coffee, tea, and cocoa (vol. 4, Stat. L., p. 403) 78–79
60. Act May 29, 1830.—An act to reduce the duty on molasses and allow a drawback on spirits distilled from foreign materials (vol. 4, Stat. L., p. 49) 79
61. Act May 29, 1830.—An act to reduce the duty on salt (vol. 4, Stat. L., p. 419) 79
62. Act May 29, 1830.—An act to amend the acts regulating the commercial intercourse between the United States and certain colonies of Great Britain (vol. 4, Stat. L., p. 419) 79
63. A proclamation October 5, 1830, by the President, concerning imports (vol. 4, Stat. L., p. 817) .. 80–81
64. Act July 13, 1832.—An act concerning tonnage duty on Spanish vessels (vol. 4, Stat. L., p. 578). 82
65. **Act July 14, 1832.—An act to alter and amend the several acts imposing duties on imports (vol. 4, Stat. L., p. 583)** 82–93
66. Act July 14, 1832.—An act to release from duty iron prepared for and actually laid on railways or inclined planes (vol. 4, Stat. L., p. 604) 93

Page.

67. Act March 2, 1833.—An act to explain and amend the eighteenth section of "An act to alter and amend the several acts imposing duties on imports," approved July 14, 1832 (vol. 4, Stat. L., p. 635) 94
68. Act March 2, 1833.—An act to modify the act of the 14th of July, 1832, and all other acts imposing duties on imports (vol. 4, Stat. L., p. 629) 95
69. Act March 2, 1833.—An act to explain and amend the act to alter and amend the several acts imposing duties on imports, passed July 14, 1832, so far as relates to hardware and certain manufactures of copper, brass, and other articles (vol. 4, Stat. L., p. 644) 97
70. Act June 30, 1834.—An act to suspend the operations of certain provisos of an "Act to alter and amend the several acts imposing duties on imports," approved the 14th of July, 1832 (vol. 4, Stat. L., p. 712) 97
71. Act June 30, 1834.—An act concerning the duty on lead (vol. 4, Stat. L., p. 717) 97–98
72. Act March 3, 1835.—An act further to suspend the operation of certain provisos of "An act to alter and amend the several acts imposing duties on imports," approved the 14th of July, 1832 (vol. 4, Stat. L., p. 778) 98
73. Act July 1, 1836.—An act explanatory of an act entitled "An act to release from duty iron prepared for and actually laid on railways and inclined planes" (vol. 5, Stat. L., p. 61) 98
74. Act July 4, 1836.—An act to suspend the discriminating duties upon goods imported in vessels of Portugal, and to reduce the duties on wines (vol. 5, Stat. L., p. 126) 98–99
75. Act May 31, 1838.—An act to repeal certain provisos of "An act to alter and amend the several acts imposing duties on imports," approved the 14th of July, 1832 (vol. 5, Stat. L., p. 234) 99
76. Act July 7, 1838.—An act exempting from duty the coal which may be on board of steamboats or vessels propelled by steam, on their arrival in any port in the United States 99
77. Act March 3, 1839.—An act relating to money paid to collectors for unascertained duties 99
78. Act September 11, 1841.—An act relating to duties and drawbacks (vol. 5, Stat. L., p. 463) .. 99–102
79. **Act August 30, 1842.—An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes (vol. 5, Stat. L., p. 548)** 102–120
80. Act February 28, 1845.—An act explanatory of "An act making appropriations for the civil and diplomatic expenses of the Government for 1839, and other purposes" 120
81. Act March 3, 1845.—An act regulating commercial intercourse with the islands of Miquelon and St. Pierre (vol. 5, Stat. L., p. 748) 120–121
82. **Act July 30, 1846.—An act reducing the duty on imports, and for other purposes (vol. 9, Stat. L., p. 42)** 121–127
83. Act August 3, 1846.—An act to exempt coffee imported from the Netherlands from duty in certain cases, and for other purposes (vol. 9, Stat. L., p. 49) 128
84. Act August 6, 1846.—An act to establish a warehousing system, and to amend an act entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes (vol. 9, Stat. L., p. 53) 128–130
85. Act March 29, 1848.—An act to remit the duties on books, maps, and charts imported for the use of the Library of Congress (vol. 9, Stat. L., p. 217) 130–131
86. Act August 5, 1854.—An act to carry into effect a treaty between the United States and Great Britain, signed on the 5th of June, 1854 (vol. 10, Stat. L., p. 587) 131
87. Act March 2, 1855.—An act to amend "An act to carry into effect a treaty between the United States and Great Britain," signed on the 5th of June, 1854, and approved August 5, 1854 (vol. 10, Stat. L., p. 633) 132
88. Act March 16, 1855.—Respecting duties under reciprocity treaty with Great Britain (vol. 10, Stat. L., p. 1179) 132–133
89. **Act March 3, 1857.—An act reducing the duty on imports, and for other purposes (vol. 11, Stat. L., p. 192)** 133–136
90. Act March 3, 1857.—An act to amend the "Act reducing the duty on imports, and for other purposes," passed July 30, 1846 (vol. 11, Stat. L., p. 199) 136
91. Proclamation February 25, 1858.—Respecting discriminating duties upon subjects of the Pope 136–137
92. **Act March 2, 1861.—An act to provide for the payment of outstanding Treasury notes, to authorize a loan to regulate and fix the duties on imports, and for other purposes (vol. 12, Stat. L., p. 178)** ... 137–156
93. Act March 2, 1861.—A resolution to correct certain errors in the act entitled "An act to provide for the payment of outstanding Treasury notes, to authorize a loan to regulate and fix the duties on imports, and for other purposes," approved March 2, 1861 (vol. 12, Stat. L., p. 252) 157
94. Act July 25, 1861.—An act to refund duties on arms imported by States 157
95. **Act August 5, 1861.—An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes (vol. 12, Stat. L., p. 292)** 157–177
96. Act December 24, 1861.—An act to increase the duties on tea, coffee, and sugar (vol. 12, Stat. L., p. 330) 177–178
97. Act January 11, 1862.—Joint resolution No. 2, explanatory of an act entitled "An act to increase the duties on tea, coffee, and sugar," approved December 24, 1861 178
98. Act April 2, 1862.—An act in addition to an act to refund and remit the duties on arms imported by States, approved July 10, 1861 178
99. **Act July 14, 1862.—An act increasing temporarily the duties on imports, and for other purposes (vol. 12, Stat. L., p. 543)** 178–195
100. Act March 3, 1863.—An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes 195–200
101. **Act March 3, 1863.—An act to modify existing laws imposing duties on imports, and for other purposes (vol. 12, Stat. L., p. 742)** 200–201
102. Act January 28, 1864.—Convention between the United States and Empire of Japan for the purpose of fixing duties (vol. 14, Stat. L., p. 655) 201–202
103. Act April 29, 1864.—Joint resolution to increase temporarily duties on imports 202

Page.

104. Act June 30, 1864.—An act to increase duties on imports, and for other purposes (vol. 13, Stat. L., p. 202) 202–218
105. Act February 28, 1865.—An act to revive certain provisions of the act entitled "An act further to provide for the collection of duties on imports and tonnage," approved March 3, 1815, and for other purposes 218–219
106. Act March 3, 1865.—An act amendatory of certain acts imposing duties upon foreign importations (vol. 13, Stat. L., p. 491) 219–222
107. Act March 16, 1866.—An act to further secure American citizens certain privileges under the treaty of Washington (vol. 14, Stat. L., p. 9) 223
108. Act May 16, 1866.—An act imposing duty on live animals (vol. 14, Stat. L., p. 48) 223
109. Act June 1, 1866.—An act to protect American citizens engaged in lumbering on the St. Croix River, in the State of Maine (vol. 14, Stat. L., p. 56) 223
110. Act July 28, 1866.—An act to protect the revenue, and for other purposes (vol. 14, Stat. L., p. 328). 223–227
111. Act February 14, 1867—Treaty with Madagascar relating to reciprocity 227
112. Act March 2, 1867.—Joint resolution No. 47 to amend section 5 of an act entitled "An act to increase duties on imports, and for other purposes," approved June 30, 1864 (vol. 14, Stat. L., p. 571) 227–228
113. Act March 2, 1867.—An act to provide increased revenue from imported wool, and for other purposes (vol. 14, Stat. L., p. 559) 228–230
114. Act March 22, 1867.—Joint resolution to supply an omission in the enrollment of the "Act to provide increased revenue from imported wool, and for other purposes" (vol. 15, Stat. L., p. 21) 231
115. Act March 25, 1867.—Joint resolution No. 13 fixing the rate of duty on umbrellas and on wire spiral furniture springs (vol. 15, Stat. L., p. 22) 231
116. Act March 26, 1867.—Joint resolution providing for the importation into the United States of certain works of art duty free, and for other purposes (vol. 15, Stat. L., p. 23) 231
117. Act March 29, 1867.—Joint resolution No. 19 to amend an act entitled "An act to provide increased revenue from imported wool, and for other purposes (vol. 15, Stat. L., p. 23) 232
118. Act February 3, 1868.—An act to provide for the exemption of cotton from internal tax and from import duty (vol. 15, Stat. L., p. 24) 232
119. Act February 19, 1869.—An act to authorize the importation of machinery, for repair only, free of duty (vol. 15, Stat. L., p. 271) 232
120. Act February 24, 1869.—An act regulating the duties on imported copper and copper ores (vol. 15, Stat. L., p. 274) 232–233
121. Act July 14, 1870.—An act to reduce internal taxes, and for other purposes (vol. 16, Stat. L., p. 262). 233–248
122. Act December 22, 1870.—An act to amend an act entitled "An act to reduce internal taxes, and for other purposes," approved July 14, 1870 (vol. 16, Stat. L., p. 397) 249
123. Act January 30, 1871.—Joint resolution No. 18 declaratory of the meaning of the act entitled "An act to reduce internal taxes, and for other purposes," approved July 14, 1870 (vol. 16, Stat. L., p. 592) 249
124. Act February 10, 1871.—An act to amend section 72 of an act entitled "An act further to prevent smuggling, and for other purposes," approved July 18, 1866 (vol. 16, Stat. L., p. 408) .. 250
125. Act March 5, 1872.—An act to provide for the admission of paintings, statuary, and photographs for exhibition free of duty 251
126. Act April 5, 1872.—An act for the relief of sufferers by fire at Chicago 251
127. Act May 1, 1872.—An act repealing the duty on tea and coffee (vol. 17, Stat. L., p. 59) 251
128. Act June 6, 1872.—An act to reduce duties on imports and to reduce internal taxes, and for other purposes (vol. 17, Stat. L., p. 230) 252–259
129. Act June 10, 1872.—An act to refund duties paid on goods, wares, and merchandise remaining in bond or store on the 1st day of August, 1872 259
130. Act September 4, 1872.—A proclamation by the President of the United States of America respecting duties on merchandise imported in Japanese vessels 260
131. Act March 1, 1873.—An act to carry into effect provisions of the treaty between the United States and Great Britain, signed in the city of Washington, etc., relating to the fisheries .. 260–261
132. Act March 3, 1873.—An act to amend an act entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June 6, 1872 262
133. Act May 9, 1874.—An act in relation to the customs duties on imported fruits (vol. 18, Stat. L., p. 43) 274
134. Act June 3, 1874.—An act to amend an act entitled "An act to amend an act entitled 'An act to reduce duties on imports, and to reduce internal taxes, and for other purposes,'" approved March 3, 1873 263
135. Act June 18, 1874.—An act to admit free of duty articles intended for the International Exhibition of 1876 (vol. 18, Stat. L., p. 82) 263–264
136. Act June 22, 1874.—An act to admit free of duty merchandise sunk for two years and afterwards recovered (vol. 18, Stat. L., p. 194) 264
137. Act June 22, 1874.—Import goods entered and passed free of duty 264
138. Act February 8, 1875.—An act to amend existing customs and internal-revenue laws, and for other purposes (vol. 18, Stat. L., p. 307) 264–266
139. Act March 3, 1875.—An act to further protect the sinking fund and provide for the exigencies of the Government (vol. 18, Stat. L., p. 339) 267
140. Act March 3, 1875.—An act restricting the refunding of customs duties and prescribing certain regulations of the Treasury Department 268–269
141. Proclamation June 3, 1875.—Respecting trade between the United States and the Hawaiian Islands (vol. 19, Stat. L., p. 625) 269
142. Act June 12, 1876.—An act to refund and to remit certain duties to Peter Wright & Sons 271
143. Act July 20, 1876.—Joint resolution to amend the act approved June 18, 1874, relating to the admission of articles intended for the International Exhibition of 1876 (vol. 19, Stat. L., p. 214) 272

Page.

144. Act August 15, 1876.—An act to carry into effect a convention between the United States of America and His Majesty, King of the Hawaiian Islands, signed January 30, 1875..... 272
145. Act July 1, 1879.—An act to put salts and sulphate of quinine on the free list (vol. 21, Stat. L., p. 48)..... 273
146. Act June 14, 1880.—Joint resolution No. 52 for the relief of certain persons in respect of duties demanded of them upon the import of certain articles named therein (vol. 21, Stat. L., p. 309)..... 273
147. Joint resolution March 11, 1882.—Joint resolution, No. 10, in behalf of the American Company of Revisers of the New Testament for return and remission of duties..... 273–274
148. Act May 4, 1882.—An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope (vol. 22, Stat. L., p. 58)..... 274
149. Act December 23, 1882.—Act repealing certain duties on goods produced east of Cape of Good Hope, amended (vol. 22, Stat. L., p. 398)..... 274
150. Act March 3, 1883.—An act to admit free of duty articles intended for the National Mining and Industrial Exposition to be held at Denver, Colo., during the year 1883 (vol. 22, Stat. L., p. 481)..... 275
151. **Act March 3, 1883.—An act to reduce internal-revenue taxation, and for other purposes..... 275–313**
152. Act June 26, 1884.—An act to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade, and for other purposes..... 313
153. Act February 18, 1890.—An act to modify existing laws relating to duties on imports and the collection of the revenue..... 313–314
154. Act June 10, 1890.—An act to simplify the laws in relation to the collection of the revenues.. 314–325
155. **Act October 1, 1890.—An act to reduce the revenue and equalize duties on imports, and for other purposes (vol. 26, Stat. L., p. 567)..... 325–380**
156. Act December 15, 1890.—An act to authorize the payment of drawback or rebate in certain cases..... 380
157. Act February 5, 1891.—A proclamation by the President of the United States respecting reciprocity with Brazil..... 381–382
158. Act February 18, 1891.—Joint resolution No. 11 to correct an error of punctuation in the tariff act of 1890 (vol. 26, Stat. L., p. 1114)..... 382
159. Act March 3, 1891.—An act relating to the treaty of reciprocity with the Hawaiian Islands. 382–303
160. Proclamation of July 31, 1891.—A proclamation by the President of the United States of America, relating to reciprocity with Spain affecting Cuba and Porto Rico..... 383–387
161. Proclamation of August 1, 1891.—A proclamation by the President of the United States, relating to reciprocity with the Dominican Republic..... 387–389
162. Proclamation of December 2, 1891.—A proclamation by the President of the United States, relating to suspension of tonnage duty on vessels from Tobago..... 389–390
163. Proclamation of December 31, 1891.—A proclamation by the President of the United States, relating to reciprocity with Salvador..... 390–391
164. **Proclamation February 1, 1892.—Proclamation of the President, with a view to reciprocal trade, under act of October 1, 1890, with British colonies (vol. 27, Stat. L., p. 999)..... 392–396**
165. Proclamation February 1, 1892.—Proclamation of the President respecting reciprocal trade with German Empire, under provisions of the act of October 1, 1890 (vol. 27, Stat. L., p. 1004)..... 396–398
166. Proclamation March 12, 1892.—Proclamation of the President respecting reciprocal trade with Nicaragua, under provisions of the act of October 1, 1890 (vol. 27, Stat. L., p. 1009)..... 398–399
167. Proclamation March 15, 1892.—Proclamation of the President respecting reciprocal trade with Haiti and other countries, under provisions of the act of October 1, 1890 (vol. 27, Stat. L., p. 1012)..... 401–402
168. Proclamation March 15, 1892.—Proclamation of the President respecting reciprocal trade with Colombia (vol. 27, Stat. L., p. 1010)..... 399–400
169. Proclamation March 15, 1892.—Proclamation of the President respecting reciprocal trade with Venezuela and other countries, under provisions of act of October 1, 1890 (vol. 27, Stat. L., p. 1013)..... 402–403
170. Proclamation of April 30, 1892.—A proclamation by the President of the United States, relating to reciprocity with Honduras..... 403–405
171. Proclamation of May 18, 1892.—A proclamation by the President of the United States, relating to reciprocity with Guatemala..... 405–406
172. Proclamation of May 26, 1892.—A proclamation by the President relating to reciprocity with Austria-Hungary..... 407
173. Proclamation of August 18, 1892.—A proclamation by the President of the United States relating to tolls on freight passing through St. Marys Falls Canal, etc..... 407–409
174. Proclamation of December 27, 1892.—A proclamation by the President of the United States relating to reciprocity with Salvador..... 409–410
175. Proclamation of February 21, 1893.—A proclamation by the President of the United States suspending tolls on freight passing through St. Marys Falls Canal for Canadian ports.... 411
176. Act March 3, 1893.—An act to continue the duties on certain manufactures of flax at the rate now provided by law (vol. 27, Stat. L., p. 743)..... 411–412
177. Act March 3, 1893.—An act to establish a standard gauge for standard-plate iron and steel.. 412
178. **Act August 27, 1894.—An act to reduce taxation, to provide revenue for the Government, and for other purposes (vol. 28, Stat. L., p. 509)..... 413–473**
179. Joint resolution of March 1, 1895.—Joint, No. 23, in reference to the Free Zone, etc..... 473
180. Appendix..... 475
181. Decision of Supreme Court declaring the income tax act of 1894 unconstitutional..... 490

INDEX REFERENCE.

		Page.
1.	Act of July 4, 1789, index to	501
2.	Act of August 10, 1790, index to	502
3.	Act of March 3, 1791, index to	503
4.	Act of May 2, 1792, index to	504
5.	Act of June 7, 1794, index to	505
6.	Act of January 29, 1795, index to	505
7.	Act of March 3, 1797, index to	505
8.	Act of May 13, 1800, index to	505
9.	Act of March 27, 1804, index to	506
10.	Act of April 27, 1816, index to	506
11.	Act of April 20, 1818, index to	508
12.	Act of May 22, 1824, index to	508
13.	Act of May 19, 1828, index to	510
14.	Act of July 14, 1832, index to	510
15.	Act of March 2, 1833, index to	512
16.	Act of August 30, 1842, index to	512
17.	Act of July 30, 1846, index to	514
18.	Act of March 3, 1857, index to	518
19.	Act of March 2, 1861, index to	518
20.	Act of August 5, 1861, index to	519
21.	Act of July 14, 1862, index to	519
22.	Act of July 24, 1862, index to	522
23.	Act of March 3, 1863, index to	522
24.	Act of June 30, 1864, index to	523
25.	Act of March 3, 1865, index to	524
26.	Act of July 28, 1866, index to	525
27.	Act of March 2, 1867, index to	525
28.	Act of July 14, 1870, index to	526
29.	Act of June 6, 1872	528
30.	Act of February 8, 1875	529
31.	Act of March 3, 1883	529
32.	Act of June 10, 1890, index to	538
33.	Act of October 1, 1890, index to	539
34.	Act of August 27, 1894, index to	558
35.	Miscellaneous acts, index to	583
36.	Appendix, index to	588

TARIFF ACTS PASSED BY CONGRESS FROM 1789 TO 1895.

S. L., VOL. 1, CHAP. II.—*An act for laying a duty on goods, wares, and merchandise imported into the United States.* (a) July 4, 1789.

SEC. 1. Whereas it is necessary for the support of government, for the discharge of the debts of the United States, and the encouragement and protection of manufactures, that duties be laid on goods, wares and merchandise imported:(b)

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of August next ensuing, the several duties hereinafter mentioned shall be laid on the following goods, wares, and merchandises imported into the United States from any foreign port or place, that is to say: Act of August 10, 1790, p. 11, this vol.

Specific duties on certain enumerated articles.

On all distilled spirits of Jamacia proof, imported from any kingdom or country whatsoever, per gallon, ten cents.
On all other distilled spirits, per gallon, eight cents.
On molasses, per gallon, two and a half cents.
On Madeira wine, per gallon, eighteen cents.
On all other wines, per gallon, ten cents.
On every gallon of beer, ale or porter in casks, five cents.
On all cider, beer, ale or porter in bottles, per dozen, twenty cents.
On malt, per bushel, ten cents.
On brown sugars, per pound, one cent.
On loaf sugars, per pound, three cents.
On all other sugars, per pound, one and a half cents.
On coffee, per pound, two and a half cents.
On cocoa, per pound, one cent.
On all candles of tallow, per pound, two cents.
On all candles of wax or spermaceti, per pound, six cents.
On cheese, per pound, four cents.
On soap, per pound, two cents.
On boots, per pair, fifty cents.
On all shoes, slipper or goloshoes made of leather, per pair, seven cents.
On all shoes or slippers made of silk or stuff, per pair, ten cents.
On cables, for every one hundred and twelve pounds, seventy-five cents.
On tarred cordage, for every one hundred and twelve pounds, seventy-five cents.
On untarred ditto, and yarn, for every one hundred and twelve pounds, ninety cents.
On twine or packthread, for every one hundred and twelve pounds, two hundred cents.
On all steel unwrought, for every one hundred and twelve pounds, fifty-six cents.
On all nails and spikes, per pound, one cent.
On salt, per bushel, six cents.
On manufactured tobacco, per pound, six cents.
On snuff, per pound, ten cents.

(a) The powers of Congress to levy and collect taxes, duties, exports, and excises is coextensive with the United States. Loughborough *v* Blake, 5 Wheat., 317; 4 Cond. Rep., 660.

On indigo, per pound, sixteen cents.
On wool and cotton cards, per dozen, fifty cents.
On coal, per bushel, two cents.
On pickled fish, per barrel, seventy-five cents.
On dried fish, per quintal, fifty cents.

On teas imported from India or China.

On all teas imported from China or India, in ships built in the United States and belonging to a citizen or citizens thereof, or in ships or vessels built in foreign countries, and on the sixteenth day of May last wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation, as follows:
On bohea tea, per pound, six cents.
On all souchong, or other black teas, per pound, ten cents.
On all hyson teas, per pound, twenty cents.
On all other green teas, per pound, twelve cents.

On teas imported from Europe.

On all teas imported from Europe in ships or vessels built in the United States and belonging wholly to a citizen or citizens thereof, or in ships or vessels built in foreign countries, and on the sixteenth day of May last wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation, as follows:
On all bohea tea, per pound, eight cents.
On all souchong, and other black teas, per pound, thirteen cents.
On all hyson teas, per pound, twenty-six cents.
On all other green teas, per pound, sixteen cents.

On all teas imported, in any other manner than as above mentioned, as follows:
On bohea tea, per pound, fifteen cents.
On all souchong, or other black teas, per pound, twenty-two cents.
On all hyson teas, per pound, forty-five cents.
On all other green teas, per pound, twenty-seven cents.

On all other goods imported from India or China, 12½ per centum ad valorem.

On all goods, wares and merchandises, other than teas, imported from China or India, in ships not built in the United States, and not wholly the property of a citizen or citizens thereof, nor in vessels built in foreign countries, and on the sixteenth day of May last wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation, twelve and a half per centum ad valorem.

On other enumerated articles, 10 per centum ad valorem.

On all looking-glasses, window and other glass (except black quart bottles),
On all China, stone and earthern ware,
On gunpowder,
On all paints ground in oil,
On shoe and knee buckles,
On gold and silver lace, and
On gold and silver leaf,

Ten per centum ad valorem.

On other enumerated articles, 7½ per centum ad valorem.

On all blank books,
On all writing, printing or wrapping paper, paper-hangings and pasteboard,
On all cabinet wares,
On all buttons,
On all saddles,
On all gloves of leather,
On all hats of beaver, fur, wool, or mixture of either,
On all millinery ready made,
On all castings of iron, and upon slit and rolled iron,
On all leather tanned or tawed, and all manufacture of leather, except such as shall be otherwise rated,
On canes, walking sticks and whips,
On clothing ready made,
On all brushes,
On gold, silver, and plated ware, and on jewelry and paste work,
On anchors, and on all wrought, tin, and pewter ware,

Seven and a half per centum ad valorem.

On playing cards, per pack, ten cents.

On every coach, chariot or other four wheel carriage, and on every chaise, solo, or other two wheel carriage, or parts thereof, } fifteen per centum ad valorem.

On all other goods, except certain articles. 5 per cent on the value at the time and place of importation.

On all other goods, wares and merchandise, five per centum on the value thereof at the time and place of importation, except as follows: Saltpetre, tin in pigs, tin plates, lead, old pewter, brass, iron and brass wire, copper in plates, (a) wool, cotton, dyeing woods and dyeing drugs, raw hides, beaver, and all other furs, and deer skins.

Duty on hemp and cotton imported after the 1st Dec., 1790.

SEC. 2. *And be it further enacted by the authority aforesaid*, That from and after the first day of December, which shall be in the year one thousand seven hundred and ninety, there shall be laid a duty on every one hundred and twelve pounds, weight of hemp imported as aforesaid, of sixty cents; and on cotton per pound, three cents.

Drawback allowed for the duties on goods exported within 12 months.

SEC. 3. *And be it [further] enacted by the authority aforesaid*, That all the duties paid, or secured to be paid upon any of the goods, wares and merchandises as aforesaid, except on distilled spirits, other than brandy and geneva, shall be returned or discharged upon such of the said goods, wares, or merchandises, as shall within twelve months after payment made, or security given, be exported to any country without the limits of the United States, as settled by the late treaty of peace; except one per centum on the amount of the said duties, in consideration of the expense which shall have accrued by the entry and safe-keeping thereof.

Except 1 per cent.

Allowance in lieu of a drawback on dried and pickled fish and salted provisions exported.

SEC. 4. *And be it [further] enacted by the authority aforesaid*, That there shall be allowed and paid on every quintal of dried, and on every barrel of pickled fish, of the fisheries of the United States, and on every barrel of salted provision of the United States, exported to any country without the limits thereof, in lieu of a drawback of the duties imposed on the importation of the salt employed and expended therein, viz:

On every quintal of dried fish, five cents.

On every barrel of pickled fish, five cents.

On every barrel of salted provision, five cents.

Discount on duties for goods imported in vessels of citizens.

SEC. 5. *And be it further enacted by the authority aforesaid*, That a discount of ten per cent. on all the duties imposed by this act shall be allowed on such goods, wares and merchandises as shall be imported in vessels built in the United States, and which shall be wholly the property of a citizen or citizens thereof, or in vessels built in foreign countries, and on the sixteenth day of May last, wholly the property of a citizen or citizens of the United States, and so continuing until the time of importation.

Continuance of the act.

SEC. 6. *And be it further enacted by the authority aforesaid*, That this act shall continue and be in force until the first day of June, which shall be in the year of our Lord one thousand seven hundred and ninety-six, and from thence until the end of the next succeeding session of Congress which shall be held thereafter, and no longer.

Approved, July 4, 1789.

S. L., VOL. 1, CHAP. XXXIX.—*An act making further provision for the payment of the debts of the United States.*

August 10, 1790.

Recital.

Act of July 4, 1789; p. 5, this vol.

Whereas, by an act, intituled "An act for laying a duty on goods, wares and merchandises imported into the United States," divers duties were laid on goods, wares and merchandise so imported, for the discharge of the debts of the United States, and the encouragement and protection of manufactures: And whereas the support of government

(a) Round copper in bars and copper plates turned up at the edges is not subject to duty under this act or under the act of August 10, 1790, and the act of May 2, 1792, by which "copper in plates and copper in pigs and bars" is exempted from duty. United States *v.* Kidd & Watson, 4 Cranch, 1; 2 Cond. Rep., 1.

and the discharge of the said debts, render it necessary to increase the said duties:

From and after the first of December next, the present duties on certain specified articles to cease, and other duties imposed in lieu thereof.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the last day of December next, the duties specified and laid in and by the act aforesaid, shall cease and determine; and that upon all goods, wares and merchandise (not herein particularly excepted) which after the said day shall be brought into the United States, from any foreign port or place, there shall be levied, collected and paid the several and respective duties following, that is to say: Madeira wine of the quality of London particular, per gallon, thirty-five cents; other Madeira wine, per gallon, thirty cents; Sherry wine, per gallon, twenty-five cents; other wines, per gallon, twenty cents; distilled spirits, if more than ten per cent. below proof, according to Dycas's hydrometer, per gallon, twelve cents; if more than five, and not more than ten per cent. below proof, according to the same hydrometer, per gallon, twelve and an half cents; if of proof, and not more than five per cent. below proof, according to the same hydrometer, per gallon, thirteen cents; if above proof, but not exceeding twenty per cent. according to the same hydrometer, per gallon, fifteen cents; if of more than twenty and not more than forty per cent. above proof, according to the same hydrometer, per gallon, twenty cents; if of more than forty per cent. above proof, according to the same hydrometer, per gallon, twenty-five cents; molasses, per gallon, three cents; beer, ale and porter in casks, per gallon, five cents; beer, ale and porter in bottles, per dozen, twenty cents. Teas from China and India, in ships or vessels of the United States, bohea, per pound, ten cents; souchong and other black teas, per pound, eighteen cents; hyson, per pound, thirty-two cents; other green teas, per pound, twenty cents: Teas from Europe, in ships or vessels of the United States, bohea, per pound, twelve cents; souchong and other black teas, per pound, twenty-one cents; hyson, per pound, forty cents; other green teas, per pound, twenty-four cents: Teas from any other place, or in any other ships or vessels, bohea, per pound, fifteen cents; souchong and other black teas, per pound, twenty-seven cents; hyson, per pound, fifty cents; other green teas, per pound, thirty cents; coffee, per pound, four cents; cocoa, per pound, one cent; loaf sugar, per pound, five cents; brown sugar, per pound, one and an half cent; other sugar, per pound, two and an half cents; candles of tallow, per pound, two cents; candles of wax or spermaceti, per pound, six cents; cheese, per pound, four cents; soap, per pound, two cents; pepper, per pound, six cents; pimento, per pound, four cents; manufactured tobacco, per pound, six cents; snuff, per pound, ten cents; indigo, per pound, twenty-five cents; cotton, per pound, three cents; nails and spikes, per pound, one cent; bar and other lead, per pound, one cent; steel unwrought, per one hundred and twelve pounds, seventy-five cents; hemp, per one hundred and twelve pounds, fifty-four cents; cables, per one hundred and twelve pounds, one hundred cents; tarred cordage, per one hundred and twelve pounds, one hundred cents; untarred cordage and yarn, per one hundred and twelve pounds, one hundred and fifty cents; twine and pack thread, per one hundred and twelve pounds, three hundred cents; salt, per bushel, twelve cents; malt, per bushel, ten cents; coal, per bushel, three cents; boots, per pair, fifty cents; shoes, slippers and goloshoes, made of leather, per pair, seven cents; shoes and slippers, made of silk or stuff, per pair, ten cents; wool and cotton cards, per dozen, fifty cents; playing cards, per pack, ten cents; all China ware, looking glasses, window and other glass, and all manufactures of glass, (black quart bottles excepted) twelve and an half per centum ad valorem; marble, slate and other stones, bricks, tiles, tables, mortars and other utensils of marble or slate, and generally all stone and earthen ware, blank books, writing paper, and wrapping paper, paper hangings, pasteboards, parchment and vellum, pictures and prints, painters' colors, including lampblack, except those commonly used in dyeing, gold, silver and plated ware, gold and silver lace, jewellery and paste work, clocks

Also on certain other articles certain rates per centum ad valorem.

and watches, shoe and knee buckles, grocery, (except the articles before enumerated) namely, cinnamon, cloves, mace, nutmegs, ginger, anniseed, currants, dates, figs, plums, prunes, raisins, sugar candy, oranges, lemons, limes, and generally all fruits and comfits, olives, capers and pickles of every sort, oil, gun-powder, mustard in flour, ten per centum ad valorem; cabinet wares, buttons, saddles, gloves of leather, hats of beaver, felt, wool, or a mixture of any of them, millinery ready made, castings of iron, and slit and rolled iron, leather tanned or tawed, and all manufactures of which leather is the article of chief value, except such as are herein otherwise rated, canes, walking sticks and whips, clothing ready made, brushes, anchors, all wares of tin, pewter, or copper, all or any of them, medicinal drugs, except those commonly used in dyeing, carpets and carpeting, all velvets, velverets, satins and other, wrought silks, cambrics, muslins, muslinets, lawns, laces, gauzes, chintzes, and colored calicoes, and nankeens, seven and an half per centum ad valorem. All goods, wares and merchandise imported directly from China or India in ships or vessels not of the United States, teas excepted, twelve and an half per centum ad valorem. All coaches, chariots, phaetons, chaises, chairs, solos or other carriages, or parts of carriages, fifteen and an half per centum ad valorem; and five per centum ad valorem upon all other goods, wares and merchandise, except bullion, tin in pigs, tin plates, old pewter, brass teutenague, iron and brass wire, copper in plates, saltpetre, plaister of Paris, wool, dyeing woods, and dyeing drugs, raw hides and skins, undressed furs of every kind, the sea stores of ships or vessels, the clothes, books, household furniture, and the tools or implements of the trade or profession of persons who come to reside in the United States, philosophical apparatus, specially imported for any seminary of learning, all goods intended to be re-exported to a foreign port or place, in the same ship or vessel in which they shall be imported, and generally, all articles of the growth, product or manufactures of the United States.

Also an additional duty of ten per centum on all the rates of duty before specified.

SEC. 2. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified and imposed, in respect to all goods, wares, and merchandise, which, after the said last day of December next, shall be imported in ships or vessels not of the United States, except in the cases in which an additional duty is herein before specially laid on any goods, wares, or merchandises, which shall be imported in such ships or vessels.

Drawback for goods exported within twelve months.

SEC. 3. *And be it further enacted*, That all duties which shall be paid or secured to be paid by virtue of this act shall be returned or discharged in respect to all such goods, wares, or merchandise, whereupon they shall have been so paid, or secured to be paid, as, within twelve calendar months after payment made or security given, shall be exported to any foreign port or place, except one per centum on the amount of the said duties, which shall be retained as an indemnification for whatever expense may have accrued concerning the same.

Bounty on exportation of dried or pickled fish and salted provisions.

SEC. 4. *And be it further enacted*, That there shall be allowed and paid on dried and pickled fish, of the fisheries of the United States, and on other provisions salted within the said States, which, after the said last day of December next, shall be exported therefrom to any foreign port or place, in lieu of a drawback of the duty on salt which shall have been expended thereupon, according to the following rates, namely: Dried fish, per quintal, ten cents; pickled fish and other salted provisions, per barrel, ten cents.

Duties or drawback on a specific quantity of goods, to apply in proportion as to other quantities.

SEC. 5. *And be it further enacted*, That where duties by this act are imposed, or drawbacks allowed on any specific quantity of goods, wares, and merchandise, the same shall be deemed to apply in proportion to any quantity, more or less, than such specific quantity.

Duties accruing within a certain time remitted.

SEC. 6. *And be it further enacted*, That all the duties which, by virtue of the act, intituled "An act for laying a duty on goods, wares, and merchandises imported into the United States," accrued between the time specified in the said act for the commencement of the said duties, and the respective times when the collectors entered upon the

Act of July 4, 1789, p. 5, this vol.

duties of their respective offices in the several districts, be, and they are hereby, remitted and discharged, and that in any case in which they may have been paid to the United States, restitution thereof shall be made.

Continuance of the duty by this act imposed.

SEC. 7. *And be it further enacted*, That the several duties imposed by this act shall continue to be collected and paid until the debts and purposes for which they are pledged and appropriated shall be fully discharged: *Provided*, That nothing herein contained shall be construed to prevent the legislature of the United States from substituting other duties or taxes of equal value to any or all of the said duties and imposts.

Approved, August 10, 1790.

December 27, 1790.

S. L., VOL. 1, CHAP. I.—*An act supplementary to the act intitled "An act making further provision for the payment of the debts of the United States."*

Recital.

Whereas no express provision has been made for extending the act intitled "An act to provide more effectually for the collection of the duties imposed by law on goods, wares, and merchandise imported into the United States, and on the tonnage of ships or vessels," to the collection of the duties imposed by the said "Act making further provision for the payment of the debts of the United States," doubts concerning the same may arise: (*a*)—Therefore, *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the act intitled "An act to provide more effectually for the collection of the duties imposed by law on goods, wares, and merchandise imported into the United States, and on the tonnage of ships or vessels," doth and shall extend to, and be in force for the collection of the duties specified and laid in and by the act intitled "An act making further provision for the payment of the debts of the United States," as fully and effectually as if every regulation, restriction, penalty, provision, clause, matter, and thing therein contained had been inserted in and reenacted by the act last aforesaid.

Provisions of the act for collection of duties extended to the act making further provision for the payment of the debts of the United States.

See p. 11 of this vol. for act.

Approved, December 27, 1790.

March 2, 1791.

S. L., VOL. 1, CHAP. XIII.—*An act to explain and amend an act intituled "An act making further provision for the payment of the debts of the United States."*

Duty laid on bar lead extended to manufactures of lead. 1790, p. 11, this vol.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the duty of one cent per pound, laid by the act "making further provision for the payment of the debts of the United States," on bar and other lead, shall be deemed and taken to extend to all manufactures wholly of lead, or in which lead is the chief article, which shall hereafter be brought into the United States from any foreign port or place.

Duty laid on chintzes, &c., extended to manufactures of coloured linen or cotton.

SEC. 2. *And be it further enacted*, That the duty of seven and a half per cent ad valorem, laid by the act aforesaid on chintzes and coloured calicoes, shall be deemed and taken to extend to all printed, stained, and coloured goods, or manufactures of cotton or of linen or of both, which hereafter shall be brought into the United States from any foreign port or place.

1790, p. 11, this vol.

Provided always, That nothing in this act shall in any wise affect the true construction or meaning of the act aforesaid in relation to any of the above-described articles brought into the United States before the passing of this act.

Approved, March 2, 1791.

S. L., VOL. 1, CHAP. XV.—*An act repealing, after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead; and also upon spirits distilled within the United States, and for appropriating the same.* March 3, 1791.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That after the last day of June next, the duties laid upon distilled spirits by the act, intituled "An act making further provision for the payment of the debts of the United States," shall cease; and that upon all distilled spirits which shall be imported into the United States after that day, from any foreign port or place, there shall be paid for their use the duties following; that is to say—For every gallon of those spirits more than ten per cent. below proof, according to Dicas's hydrometer, twenty cents. For every gallon of those spirits under five, and not more than ten per cent. below proof, according to the same hydrometer, twenty-one cents. For every gallon of those spirits of proof, and not more than five per cent. below proof, according to the same hydrometer, twenty-two cents. For every gallon of those spirits above proof, but not exceeding twenty per cent. according to the same hydrometer, twenty-five cents. For every gallon of those spirits more than twenty, and not more than forty per cent. above proof, according to the same hydrometer, thirty cents. For every gallon of those spirits more than forty per cent above proof, according to the same hydrometer, forty cents.

Duties to be paid on spirits imported;

1792, p. 29, this vol.
1790, p. 11, this vol.

SEC. 2. *And be it further enacted*, That the said duties shall be collected in the same manner, by the same persons, under the same regulations, and subject to the same forfeitures and other penalties, as those heretofore laid; the act concerning which shall be deemed to be in full force for the collection of the duties herein before imposed, except as to the alterations contained in this act.

how to be collected;

Act of August 10, 1790, p. 11, this vol.

SEC. 3. *And be it further enacted*, That the said duties, when the amount thereof shall not exceed fifty dollars, shall be immediately paid; but when the said amount shall exceed fifty, and shall not amount to more than five hundred dollars, may, at the option of the proprietor, importer or consignee, be either immediately paid, or secured by bond, with condition for the payment thereof in four months; and if the amount of the said duties shall exceed five hundred dollars, the same may be immediately paid or secured by bond, with condition for the payment thereof in six months; which bond, in either case, at the like option of the proprietor, importer or consignee, shall either include one or more sureties to the satisfaction of the collector, or person acting as such, or shall be accompanied with a deposit in the custody of the said collector, or person acting as such, of so much of the said spirits as shall in his judgment be a sufficient security for the amount of the duties for which the said bond shall have been given, and the charges of the safe keeping and sale of the spirits so deposited; which deposit shall and may be accepted in lieu of the said surety or sureties, and shall be kept by the said collector, or person acting as such, with due and reasonable care at the expense and risk of the party or parties on whose account the same shall have been made; and if at the expiration of the time mentioned in the bond for the payment of the duties thereby intended to be secured, the same shall not be paid, then the said deposited spirits shall be sold at public sale, and the proceeds thereof, after deducting the charges of keeping and sale, shall be applied to the payment of the whole sum of the duties for which such deposit shall have been made, rendering the overplus of the said proceeds, and the residue of the said spirits, if any there be, to the person or persons by whom such deposit shall have been made, or to his, her or their representatives.

and the payment thereof, how to be secured.

Payment of duties on spirits imported, how to be secured.

SEC. 4. In order to a due collection of the duties imposed by this act, *Be it further enacted*, That the United States shall be divided into fourteen districts, each consisting of one state, but subject to alterations by the President of the United States, from time to time, by adding to the smaller such portions of the greater as shall in his judgment best tend to secure and facilitate the collection of the revenue; which dis-

To be divided into districts consisting each of a State;

Districts to be subdivided into surveys of inspection.

tricts it shall be lawful for the President of the United States to subdivide into surveys of inspection, and the same to alter at his discretion. That the President be authorized to appoint, with the advice and consent of the Senate, a supervisor to each district, and as many inspectors to each survey therein as he shall judge necessary, placing the latter under the direction of the former. *Provided always*, That it shall and may be lawful for the President, with the advice and consent of the Senate, in his discretion to appoint, such and so many officers of the customs to be inspectors in any survey of inspection as he shall deem advisable to employ in the execution of this act: *Provided also*, That where, in the judgment of the President, a supervisor can discharge the duties of that office, and also that of inspector, he may direct the same: *And provided further*, That if the appointment of the inspectors of surveys, or any part of them, shall not be made during the present session of Congress, the President may, and he is hereby empowered to make such appointments during the recess of the Senate, by granting commissions which shall expire at the end of their next session.

A supervisor to be appointed for the districts and inspectors for the surveys.

Officers of the customs and supervisors eligible as inspectors.

Appointment of inspectors to be made during the recess.

Supervisors and inspectors to keep accounts and records of their transactions;

and submit the same to a proper officer;

Supervisors and inspectors to pay all the moneys they receive; and settle their accounts quarterly.

SEC. 5. *And be it further enacted*, That the supervisors, inspectors and officers to be appointed by virtue of this act, and who shall be charged to take bonds for securing the payment of the duties upon spirits distilled within the United States, and with the receipt of monies in discharge of such duties, shall keep fair and true accounts and records of their transactions in their respective offices, in such manner and form as may be directed by the proper department or officer having the superintendence of the collection of the revenue, and shall at all times submit their books, papers and accounts to the inspection of such persons as are or may be appointed for that purpose, and shall at all times pay to the order of the officer, who is or shall be authorized to direct the payment thereof, the whole of the monies which they may respectively receive by virtue of this act, and shall also once in every three months, or oftener if they shall be required, transmit their accounts for settlement to the officer or officers whose duty it is, or shall be to make such settlement.

Persons to be appointed under this act to make an oath,

and transmit it to the Comptroller.

Penalty in default thereof.

SEC. 6. *And be it further enacted*, That all officers and persons to be appointed pursuant to this act, before they enter on the duties of their respective offices, shall take an oath or affirmation diligently and faithfully to execute the duties of their said offices respectively, and to use their best endeavours to prevent and detect frauds, in relation to the duties on spirits imposed by this act, which oath or affirmation may be taken before any magistrate authorized to administer oaths within the district or survey to which he belongs, and being certified under the hand and seal of the magistrate by whom the same shall have been administered, shall within three months thereafter be transmitted to the comptroller of the treasury, in default of taking which oath or affirmation, the party failing shall forfeit and pay two hundred dollars for the use of the United States, to be recovered with costs of suit.

Offices of inspection to be established.

SEC. 7. *And be it further enacted*, That the supervisor of the revenue for each district, shall establish one or more offices within the same, as may be necessary; and in order that the said offices may be publicly known, there shall be painted or written in large legible characters upon some conspicuous part outside and in front of each house, building or place in which any such office shall be kept, these words, "OFFICE OF INSPECTION;" and if any person shall paint or write, or cause to be painted or written, the said words, upon any other than such house or building, he or she shall forfeit and pay for so doing, one hundred dollars.

Report to be made to inspectors of importations of spirits;

SEC. 8. *And be it further enacted*, That within forty-eight hours after any ship or vessel, having on board any distilled spirits brought in such ship or vessel from any foreign port or place, shall arrive within any port of the United States, whether the same be the first port of arrival of such ship or vessel, or not, the master or person having the command or charge thereof, shall report to one of the inspectors of the port at which she shall so arrive, the place from which she last sailed, with

her name and burthen, and the quantity and kinds of the said spirits on board of her, and the casks, vessels or cases containing them, with their marks and numbers; on pain of forfeiting the sum of five hundred dollars.

SEC. 9. *And be it further enacted*, That the collector or other officer, or person acting as collector, with whom entry shall have been made of any of the said spirits, pursuant to the act entituled "An act to provide more effectually for the collection of the duties imposed by law on goods, wares, and merchandises imported into the United States, and on the tonnage of ships or vessels," shall forthwith after such entry certify and transmit the same, as particularly as it shall have been made with him, to the proper officer of inspection, of the port where it shall be intended to commence the delivery of the spirits so entered, or any part thereof: for which purpose, every proprietor, importer or consignee, making such entry, shall deliver two manifests of the contents (upon one of which the said certificate shall be given) and shall at the time thereof declare the port at which the said delivery shall be so intended to be commenced, to the collector or officer with whom the same shall be made. And every permit granted by such collector, for the landing of any of the said spirits, shall previous to such landing, be produced to the said officer of inspection, who shall make a minute in some proper book, of the contents thereof, and shall endorse thereupon the word "INSPECTED," the time when, and his own name: after which he shall return it to the person by whom it shall have been produced; and then, and not otherwise it shall be lawful to land the spirits therein specified; and if the said spirits shall be landed without such endorsement upon the permit for that purpose granted, the master or person having charge of the ship or vessel from which the same shall have been so landed, shall for every such offence forfeit the sum of five hundred dollars.

which the collector shall certify and send to the officer of inspection where the spirits shall be delivered.

Endorsement on permits by inspectors necessary, previous to the landing of it; and penalty on failure thereof.

SEC. 10. *And be it further enacted*, That whenever it shall be intended that any ship or vessel shall proceed with the whole or any part of the spirits which shall have been brought in such ship or vessel from any foreign port or place, from one port in the United States to another port in the said United States, whether in the same or in different districts, the master or person having the command or charge of such ship or vessel, shall previous to her departure, apply to the officer of inspection, to whom report was made, for the port from which she is about to depart, for a certificate of the quantity and particulars of such of the said spirits as shall have been certified or reported to him to have been entered as imported in such ship or vessel, and of so much thereof as shall appear to him to have been landed out of her at such port; which certificate the said officer shall forthwith grant. And the master or person having the command or charge of such ship or vessel, shall within twenty-four hours after her arrival at the port to which she shall be bound, deliver the said certificate to the proper officer of inspection of such last mentioned port. And if such ship or vessel shall proceed from one port to another within the United States, with the whole or any part of the spirits brought in her as aforesaid, without having first obtained such certificate; or if within twenty-four hours after her arrival at such other port, the said certificate shall not be delivered to the proper officer of inspection there, the master or person having the command or charge of the said ship or vessel, shall in either case forfeit the sum of five hundred dollars; and the spirits on board of her at her said arrival, shall be forfeited, and may be seized by any officer of inspection.

Spirits brought into one port, intended to be sent to another in the United States, shall be so certified by an inspector; and penalty on masters of vessels for neglecting to comply herewith; and forfeiture of said spirits.

SEC. 11. *And be it further enacted*, That all spirits which shall be imported as aforesaid, shall be landed under the inspection of the officer or officers of inspection for the place where the same shall be landed, and not otherwise, on pain of forfeiture thereof; for which purpose the said officer or officers shall, at all reasonable times, attend: *Provided*, that this shall not be construed to exclude the inspection of the officers of the customs as now established and practised.

Spirits imported as aforesaid, how to be landed;

and duties of officers of inspection when landed.

SEC. 12. *And be it further enacted*, That the officers of inspection under whose survey any of the said spirits shall be landed, shall upon landing thereof, and as soon as the casks, vessels, and cases containing the same shall be gauged or measured, brand or otherwise mark in durable characters the several casks, vessels or cases containing the same, with progressive numbers; and also with the name of the ship or vessel wherein the same was or were imported, and of the port of entry, and with the proof and quantity thereof; together with such other marks, if any other shall be deemed needful, as the respective supervisors of the revenue may direct. And the said officer shall keep a book, wherein he shall enter the name of each vessel in which any of the said spirits shall be so imported, and of the port of entry and of delivery, and of the master of such vessel, and of each importer, and the several casks, vessels, and cases containing the same, and the marks of each: and if such officer is not the chief inspector within the survey, he shall as soon as may be thereafter, make an exact transcript of each entry, and deliver the same to such chief officer, who shall keep a like book for recording the said transcript.

Officer of inspection to certify the quantity of spirits landed,

SEC. 13. *And be it further enacted*, That the chief officer of inspection within whose survey any of the said spirits shall be landed, shall give to the proprietor, importer or consignee thereof, or his or her agent, a certificate to remain with him or her, of the whole quantity of the said spirits which shall have been so landed; which certificate, besides the said quantity, shall specify the name of such proprietor, importer or consignee, and of the vessel from on board which the said spirits shall have been landed, and of the marks of each cask, vessel or case containing the same. And the said officer shall deliver to the said proprietor, importer or consignee, or to his or her agent, a like certificate for each cask, vessel or case; which shall accompany the same wheresoever it shall be sent, as evidence of its being lawfully imported. And the officer granting the said certificates, shall make regular and exact entries in the book to be by him kept as aforesaid, of all spirits for which the same shall be granted, as particularly as therein described. And the said proprietor, importer or consignee, or his or her agent, upon the sale and delivery of any of the said spirits, shall deliver to the purchaser or purchasers thereof, the certificate or certificates which ought to accompany the same; on pain of forfeiting the sum of fifty dollars, for each cask, vessel or case with which such certificate shall not be delivered.

which shall serve to show the legality of its importation,

and to make entries thereof;

which certificates shall be delivered to purchasers; penalty on failure thereof.

Duties on spirits distilled within the United States from foreign materials;

SEC. 14. *And be it further enacted*, That upon all spirits which after the said last day of June next, shall be distilled within the United States, wholly or in part from molasses, sugar, or other foreign materials, there shall be paid for their use the duties following; that is to say—For every gallon of those spirits more than ten per cent. below proof, according to Dicas's hydrometer, eleven cents. For every gallon of those spirits under five and not more than ten per cent. below proof, according to the same hydrometer, twelve cents. For every gallon of those spirits of proof and not more than five per cent. below proof, according to the same hydrometer, thirteen cents. For every gallon of those spirits above proof, and not exceeding twenty per cent., according to the same hydrometer, fifteen cents. For every gallon of those spirits more than twenty and not more than forty per cent. above proof, according to the same hydrometer, twenty cents. For every gallon of those spirits more than forty per cent. above proof, according to the same hydrometer, thirty cents.

and on those from home articles;

SEC. 15. *And be it further enacted*, That upon all spirits which after the said last day of June next, shall be distilled within the United States, from any article of the growth or produce of the United States, in any city, town or village, there shall be paid for their use the duties following; that is to say—For every gallon of those spirits more than ten per cent. below proof, according to Dicas's hydrometer, nine cents. For every gallon of those spirits under five and not more than ten per cent. below proof, according to the same hydrometer, ten cents. For every

gallon of those spirits of proof, and not more than five per cent. below proof, according to the same hydrometer, eleven cents. For every gallon of those spirits above proof, but not exceeding twenty per cent., according to the same hydrometer, thirteen cents. For every gallon of those spirits more than twenty and not more than forty per cent. above proof, according to the same hydrometer, seventeen cents. For every gallon of those spirits more than forty per cent. above proof, according to the same hydrometer, twenty-five cents.

how to be collected.

SEC. 16. *And be it further enacted*, That the said duties on spirits distilled within the United States, shall be collected under the management of the supervisors of the revenue.

Duties on spirits distilled within the United States, how to be secured.

SEC. 17. *And be it further enacted*, That the said duties on spirits distilled within the United States, shall be paid or secured previous to the removal thereof from the distilleries at which they are respectively made. And it shall be at the option of the proprietor or proprietors of each distillery, or of his, her or their agent having the superintendence thereof, either to pay the said duties previous to such removal, with an abatement at the rate of two cents for every ten gallons, or to secure the payment of the same, by giving bond quarter-yearly, with one or more sureties, to the satisfaction of the chief officer of inspection within whose survey such distillery shall be, and in such sum as the said officer shall direct, with condition for the payment of the duties upon all such of the said spirits as shall be removed from such distillery, within three months next ensuing the date of the bond, at the expiration of nine months from the said date.

and paid.

Supervisors to appoint officers to attend to distilleries.

SEC. 18. *And be it further enacted*, That the supervisor of each district shall appoint proper officers to have the charge and survey of the distilleries within the same, assigning to each, one or more distilleries as he may think proper, who shall attend such distillery at all reasonable times, for the execution of the duties by this act enjoined on him.

Casks to be branded and gauged before a removal therefrom,

SEC. 19. *And be it further enacted*, That previous to the removal of the said spirits from any distillery, the officer within whose charge and survey the same may be, shall brand or otherwise mark each cask containing the same, in durable characters, and with progressive numbers, and with the name of the acting owner or other manager of such distillery, and of the place where the same was situate, and with the quantity therein, to be ascertained by actual gauging, and with the proof thereof. And the duties thereupon having been first paid, or secured, as above provided, the said officer shall grant a certificate for each cask of the said spirits, to accompany the same wheresoever it shall be sent, purporting that the duty thereon hath been paid or secured, as the case may be, and describing each cask by its marks; and shall enter in a book for that purpose to be kept, all the spirits distilled at such distillery, and removed from the same; and the marks of each cask, and the persons for whose use, and the places to which removed and the time of each removal, and the amount of the duties on the spirits so removed. And if any of the said spirits shall be removed from any such distillery without having been branded or marked as aforesaid, or without such certificate as aforesaid, the same, together with the cask or casks containing, and the horses or cattle, with the carriages, their harness and tackling, and the vessel or boat with its tackle and apparel employed in removing them, shall be forfeited, and may be seized by any officer of inspection. And the superintendent or manager of such distillery, shall also forfeit the full value of the spirits so removed, to be computed at the highest price of the like spirits in the market.

and so certified by said officer, and entered in a book accordingly.

Forfeiture for removing spirits without such certificates, and

for removing spirits from distilleries without authority.

SEC. 20. *And be it further enacted*, That no spirits shall be removed from any such distillery at any other times than between sun rising and sun setting, except by consent and in presence of the officer having the charge and survey thereof, on pain of forfeiture of such spirits, or of the value thereof at the highest price in the market, to be recovered with costs of suit from the acting owner or manager of such distillery.

Duty on private stills.

SEC. 21. *And be it further enacted*, That upon stills which after the last day of June next, shall be employed in distilling spirits from

materials of the growth or production of the United States, in any other place than a city, town or village, there shall be paid for the use of the United States, the yearly duty of sixty cents for every gallon, English wine-measure, of the capacity or content of each and every such still, including the head thereof.

Evidence of their employment;

SEC. 22. *And be it further enacted*, That the evidence of the employment of the said stills shall be, their being erected in stone, brick or some other manner whereby they shall be in a condition to be worked.

how it is to be collected; and

SEC. 23. *And be it further enacted*, That the said duties on stills shall be collected under the management of the supervisor in each district, who shall appoint and assign proper officers for the surveys of the said stills and the admeasurement thereof, and the collection of the duties thereupon; and the said duties shall be paid half-yearly, within the first fifteen days of January and July, upon demand of the proprietor or proprietors of each still, at his, her or their dwelling, by the proper officer charged with the survey thereof: And in case of refusal or neglect to pay, the amount of the duties so refused or neglected to be paid, may either be recovered with costs of suit in an action of debt in the name of the supervisor of the district, within which such refusal shall happen, for the use of the United States, or may be levied by distress and sale of goods of the person or persons refusing or neglecting to pay, rendering the overplus (if any there be after payment of the said amount and the charges of distress and sale) to the said person or persons.

what to be done in case of refusal to pay it.

Proprietors of stills to have a right to keep an account of the quantity they distill,

SEC. 24. *And be it further enacted*, That if the proprietor of any such still, finding himself or herself aggrieved by the said rates, shall enter or cause to be entered in a book to be kept for that purpose, from day to day when such still shall be employed, the quantity of spirits distilled therefrom, and the quantity from time to time sold or otherwise disposed of, and to whom and when, and shall produce the said book to the officer of inspection within whose survey such still shall be, and shall make oath or affirmation that the same doth contain to the best of his or her knowledge and belief, true entries made at their respective dates, of all the spirits distilled within the time to which such entries shall relate, from such still, and of the disposition thereof; and shall also declare upon such oath or affirmation, the quantity of such spirits then remaining on hand, it shall be lawful in every such case for the said officer to whom the said book shall be produced, and he is hereby required to estimate the duties upon such still, according to the quantity so stated to have been actually made therefrom at the rate of nine cents per gallon, which, and no more, shall be paid for the same: *Provided*, That if the said entries shall be made by any person other than the said proprietor, a like oath or affirmation shall be made by such person.

which shall furnish a rule whereby the duties may be estimated.

And the more effectually to prevent the evasion of the duties hereby imposed on spirits distilled within the United States,

Distillers to place their occupations on the outside of their distilleries,

SEC. 25. *Be it further enacted*, That every person who shall be a maker or distiller of spirits from molasses, sugar or other foreign materials, or from materials the growth and production of the United States, shall write or paint, or cause to be written or painted upon some conspicuous part outside and in front of each house or other building or place made use of, or intended to be made use of by him or her for the distillation or keeping of spirituous liquors, and upon the door or usual entrance of each vault, cellar or apartment within the same, in which any of the said liquors shall be at any time by him or her distilled, deposited or kept, or intended so to be, the words "Distiller of Spirits;" and every such distiller shall within three days before he or she shall begin to distil therein, make a particular entry in writing, at the nearest office of inspection, if within ten miles thereof, of every such house, building or place, and of each vault, cellar and apartment within the same, in which he or she shall intend to carry on the business of distilling, or to keep any spirits by him or her distilled. And if any such distiller shall omit to paint or write, or cause to be painted or written the words aforesaid, in manner aforesaid, upon any such house or other building or place, or vault, cellar or apartment thereof, or shall, in case the same be situate within the said

and furnish the inspector with an account of their buildings, etc.

Penalty in case of neglect thereof.

distance of ten miles of any office of inspection, omit to make entry thereof as aforesaid, such distiller shall, for every such omission or neglect, forfeit one hundred dollars, and all the spirits which he or she shall keep therein, or the value thereof, to be computed at the highest price of such spirits in the market; to be recovered by action, with costs of suit, in any court proper to try the same, in the name of the supervisor of the district within which such omission or neglect or omission shall be, for the use of the United States: *Provided always, and be it further enacted*, That the said entry to be made by persons who shall be distillers of spirits, on the first day of July next, shall be made on that day, or within three days thereafter, accompanied (except where the duties hereby imposed are charged on the still) with a true and particular account or inventory of the spirits, on that day and at the time, in every or any house, building or place by him or her entered; and of the casks, cases and vessels containing the same, with their marks and numbers, and the quantities and qualities of the spirits therein contained, on pain of forfeiting for neglect to make such entry, or to deliver such account, the sum of one hundred dollars, and all the spirits by him or her had or kept in any such house, building or place; to be recovered as aforesaid.

When the entry is to be furnished, and

forfeiture in case of neglect.

SEC. 26. *And be it further enacted*, That the supervisor of the revenue for the district wherein any house, building or place shall be situate, whereof entry shall be made as last aforesaid, shall as soon as may be thereafter, visit and inspect, or cause to be visited and inspected by some proper officer or officers of inspection, every such house or other building or place within his district, and shall take or cause to be taken, an exact account of the spirits therein respectively contained, and shall mark or cause to be marked in durable characters, the several casks, cases or vessels containing the same, with progressive numbers, and also with the name of each distiller to whom the same may belong, or in whose custody the same may be, and the quantities, kinds and proofs of spirits therein contained, and these words, "Old Stock." And the inspector of each survey shall keep a book, wherein he shall enter the name of every distiller, and the particulars of such old stock in the possession of each, designating the several casks, cases and vessels containing the same, and their respective quantities, kinds, proofs and marks, and shall also give a certificate to every such distiller of the quantity and particulars of such old stock in his or her possession, and a separate certificate for each cask, case or vessel describing the same, which certificate shall accompany the same wheresoever it shall be sent, and such distiller, his or her agent or manager, upon the sale and delivery of any of the said spirits shall deliver to the purchaser or purchasers thereof, the certificates or certificates that ought to accompany the same, on pain of forfeiting fifty dollars for each cask, case or vessel, with which such certificate shall not be delivered.

Supervisors to inspect by entering buildings, etc.,

and take an account of the spirits therein, and brand the casks,

an entry of which shall be made by the inspector,

and a certificate given to the proprietor.

SEC. 27. *And be it further enacted*, That every importer of distilled spirits, who, on the first day of July next, shall have in his or her possession any distilled spirits, shall, within three days thereafter, make due entry thereof with the officer of inspection within whose survey the same shall then be; who shall mark the casks, vessels or cases containing such spirits, in like manner as is herein before directed touching such spirits as shall be in the possession of distillers on the first day of July next, and shall grant the like certificates therefor as for such spirits, which certificates shall accompany the respective casks, cases and vessels to which they shall relate, wheresoever they shall be sent, and such importer, his or her agent, upon the sale and delivery of any of the said spirits, shall deliver to the purchaser or purchasers thereof the certificate or certificates which ought to accompany the same, on pain of forfeiting fifty dollars for each cask, case or vessel with which such certificate shall not be delivered. And if any such importer or importers shall refuse or neglect to make such entry at the time and in the manner herein directed, all such spirits as shall not be so entered shall be forfeited, and the importer or importers in whose custody the same shall

Importers of distilled spirits, when to make entry thereof, and duty of the inspectors thereupon;

penalty for neglecting to make such entries.

be found, shall moreover forfeit the sum equal to the full value thereof, according to the highest price of such spirits in the market.

Distilled spirits not branded nor accompanied by a certificate, liable to forfeiture.

SEC. 28. *And be it further enacted*, That if any cask, case, or vessel containing distilled spirits, which by the foregoing provisions of this act, ought to be marked and accompanied with a certificate, shall be found in the possession of any person unaccompanied with such marks and certificate, it shall be presumptive evidence that the same are liable to forfeiture, and it shall be lawful for any officer of inspection to seize them as forfeited; and if, upon the trial in consequence of such seizure, the owner or claimant of the spirits seized, shall not prove that the same were imported into the United States according to law, or were distilled as mentioned in the thirteenth and fourteenth sections of this act, and the duties thereupon paid, or were distilled at one of the stills mentioned in the twentieth section of this act, they shall be adjudged to be forfeited.

SEC. 29. *And be it further enacted*, That it shall be lawful for the officers of inspection of each survey at all times in the daytime, upon request, to enter into all and every the houses, store-houses, ware-houses, buildings and places which shall have been entered in manner aforesaid, and by tasting, gauging or otherwise, to take an account of the quantity, kinds and proofs of the said spirits therein contained; and also to take samples thereof, paying for the same the usual price.

Penalty for defacing marks on vessels.

SEC. 30. *And be it further enacted*, That if any person or persons shall rub out or deface any of the marks set upon any cask, vessel or case pursuant to the directions of this act, such person or persons shall, for every such offence, forfeit and pay the sum of one hundred dollars.

No vessels marked to be used for other spirits.

SEC. 31. *And be it further enacted*, That no cask, barrel, keg, vessel or case, marked as "Old Stock," shall be made use of by any distiller of spirits, for putting or keeping therein any spirits other than those which were contained therein when so marked, on pain of forfeiting the sum of one hundred dollars for every cask, barrel, keg, vessel or case wherein any such spirits shall be so put or kept; neither shall any such distiller have or keep any distilled spirits in any such cask, barrel, keg, vessel or case, longer than for the space of one year from the said last day of June next, on pain of forfeiting the said spirits: *Provided*, That nothing in this section contained shall be construed to extend to casks or vessels, capable of containing two hundred gallons and upwards, and which are not intended to be removed.

How long liquors shall be kept.

Proviso in case of certain vessels.

Spirits fraudulently concealed to be forfeited.

SEC. 32. *And be it further enacted*, That in case any of the said spirits shall be fraudulently deposited, hid or concealed in any place whatsoever, with intent to evade the duties thereby imposed upon them, they shall be forfeited. And for the better discovery of any such spirits so fraudulently deposited, hid or concealed, it shall be lawful for any judge of any court of the United States, or either of them, or for any justice of the peace, upon reasonable cause of suspicion, to be made out to the satisfaction of such judge or justice, by the oath or affirmation of any person or persons, by special warrant or warrants under their respective hands and seals, to authorize any of the officers of inspection, by day, in the presence of a constable or other officer of the peace, to enter into all and every such place or places in which any of the said spirits shall be suspected to be so fraudulently deposited, hid or concealed, and to seize and carry away any of the said spirits which shall be there found so fraudulently deposited, hid or concealed, as forfeited.

Suspected places to be searched by warrant of a judge or justice of the peace.

Spirituous liquors except gin or cordials in certain vessels to be forfeited.

SEC. 33. *And be it further enacted*, That after the last day of June next, no spirituous liquors except gin or cordials in cases, jugs or bottles, shall be brought from any foreign port or place, in casks of less capacity than fifty gallons at the least, on pain of forfeiting of the said spirits, and of the ship or vessel in which they shall be brought: *Provided always*, That nothing in this act contained shall be construed to forfeit any spirits for being imported or brought into the United States, in other casks or vessels than as aforesaid, or the ship or vessel in which they shall be brought, if such spirits shall be for the use of the

Proviso.

seamen on board such ship or vessel, and shall not exceed the quantity of four gallons for each seaman.

Forfeiture of casks, vessels, and cases.

SEC. 34. *And be it further enacted*, That in every case in which any of the said spirits shall be forfeited by virtue of this act, the casks, vessels and cases containing the same, shall also be forfeited.

Distilleries to make entries of the kinds and quantity of spirits.

SEC. 35. *And be it further enacted*, That every distiller of spirits, on which the duty is hereby charged by the gallon, shall keep or cause to be kept, an exact account of the said spirits, which he or she shall sell, send out or distil, distinguishing their several kinds and proofs; and shall every day make a just and true entry in a book, to be kept for that purpose, of the quantities and particulars of the said spirits by him or her sold, sent out or distilled on the preceding day; specifying the marks of the several casks in which they shall be so sold or sent out, and the person to whom and for whose use they shall be so sold or sent out: which said books shall be prepared for the making such entries, and shall be delivered upon demand, to the said distillers, by the supervisors of the revenue of the several districts, or by such person or persons as they shall respectively for that purpose appoint, and shall be severally returned or delivered at the end of each year, or when the same shall be respectively filled up, (which shall first happen) to the proper officers of inspection; and the truth of the entries made therein shall be verified, upon the oath or affirmation of the person by whom those entries shall have been made, and as often as the said books shall be furnished upon like demand by the proper officers of inspection, to the said distillers respectively. And the said books shall from time to time while in the possession of the said distillers, lie open for the inspection of, and upon request shall be shown to the proper officers of inspection under whose survey the said distillers shall respectively be, who may take such minutes, memorandums, or transcripts thereof, as they may think fit. And if any such distiller shall neglect or refuse to keep such book or books, or to make such entries therein, or to show the same upon request, to the proper officer of inspection, or not return the same according to the directions of this act, he or she shall forfeit for every such refusal or neglect, the sum of one hundred dollars.

To be examined by officers of inspection;

penalty for refusal or neglect.

Penalties imposed by this act not to extend in certain cases.

SEC. 36. *And be it further enacted*, That the penalties by this act imposed on distillers for neglecting to make report to the inspectors, of their intentions of distilling spirits, or for neglecting to mark the houses, apartments or vessels to be employed, or for neglecting to enter in books the quantity of spirits distilled, shall not extend to any person who shall employ one still only, and that of the capacity not exceeding fifty gallons, including the still-head.

Proof of spirits how distinguished.

SEC. 37. *And be it further enacted*, That the several kinds of proof herein before specified shall, in marking the casks, vessels and cases containing any distilled spirits, be distinguished, correspouding with the order in which they are mentioned, by the words "FIRST PROOF"—"SECOND PROOF"—"THIRD PROOF"—"FOURTH PROOF"—"FIFTH PROOF"—"SIXTH PROOF." And that it be the duty of the Secretary of the Treasury, to provide and furnish to the officers of inspection and of the customs, proper instruments for ascertaining the said several proofs.

Secretary of the Treasury to provide instruments for ascertaining them.

Proceedings in case of seizures by officers of inspection.

SEC. 38. *And be it further enacted*, That in any prosecution or action which may be brought against any supervisor or other officer of inspection, for any seizure by him made, it shall be necessary for such supervisor or officer to justify himself by making it appear that there was probable cause for making the said seizure; upon which, and not otherwise, a verdict shall pass in his favor. And in any such action or prosecution, or in any action or prosecution which may be brought against such supervisor or other officer, for irregular or improper conduct in the execution of his duty, the trial shall be by jury. And in any action for a seizure, in which a verdict shall pass for such officer, the jury shall nevertheless assess reasonable damages for any prejudice or waste (according to the true amount in value thereof) which shall be shown by good proof to have happened to the spirits seized, in conse-

quence of such seizure; and also for the detention of the same, at the rate of six per cent. per annum, on the true value of the said spirits at the time of such seizure, from that time to the time of restoration thereof; which shall be paid out of the treasury of the United States: *Provided*, That no damages shall be assessed when the seizure was made for want of the proper certificate or certificates, or by reason of a refusal to show any officer of inspection, upon his request, the spirits in any entered house, building or place: *And provided also*, That if it shall appear from the verdict of the jury, that any such prejudice or waste was sustained by the negligence of the officer, he shall be responsible therefor to the United States.

Damages for want of proper certificates, or negligence, to be sustained by the officers.

Penalty on supervisors, &c., convicted of oppression or extortion.

SEC. 39. *And be it further enacted*, That if any supervisor or other officer of inspection, in any criminal prosecution against him, shall be convicted of oppression or extortion in the execution of his office, he shall be fined not exceeding five hundred dollars, or imprisoned not exceeding six months, or both, at the discretion of the court; and shall also forfeit his office.

No fees to be taken for certificates granted.

SEC. 40. *And be it further enacted*, That no fee shall be taken for any certificate to be issued or granted pursuant to this act.

Penalty on officers for neglect of duty.

SEC. 41. *And be it further enacted*, That if any of the said supervisors or other officers of inspection, shall neglect to perform any of the duties hereby enjoined upon them respectively, according to the true intent and meaning of this act, whereby any person or persons shall be injured or suffer damage, such person or persons shall and may have an action founded upon this act, against such supervisors or other officers, and shall recover full damages for the same, together with costs of suit.

Proceedings in case of suits, and when to be commenced.

SEC. 42. *And be it further enacted*, That any action or suit to be brought against any person or persons, for any thing by him or them done in pursuance of this act, shall be commenced within three months next after the matter or thing done, and unless brought in a court of the United States, shall be laid in the county in which the cause of action shall have arisen; and the defendant or defendants in any such action or suit, may plead the general issue, and on the trial thereof give this act and the special matter, in evidence; and if a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs become nonsuited, or discontinue his, her or their action or prosecution, or judgment shall be given against such plaintiff or plaintiffs, upon demurrer or otherwise, then such defendant or defendants shall have costs awarded to him, her or them, against such plaintiff or plaintiffs.

And in order that persons who may have incurred any of the penalties of this act, without wilful negligence or intention of fraud, may be relieved from such penalties,

Secretary of the Treasury authorized to mitigate or remit forfeitures and penalties in certain cases.

SEC. 43. *Be it further enacted*, That it shall be lawful for the judge of the district within which such penalty or forfeiture shall have been incurred, at any time within one year after the last day of June next, upon petition of the party who shall have incurred the same, to inquire in a summary way into the circumstances of the case, first causing reasonable notice to be given to the person or persons claiming such penalty or forfeiture, and to the attorney of such district; to the end that each may have an opportunity of showing cause against the mitigation or remission thereof; and shall cause the facts which shall appear upon such inquiry, to be stated and annexed to the petition, and direct their transmission to the secretary of the treasury of the United States, who shall thereupon have power to mitigate or remit such penalty or forfeiture, if it shall appear to him that such penalty or forfeiture was incurred without wilful negligence, or any design or intention of fraud, and to cause any spirits which may have been seized to be restored to the proprietor or proprietors, upon such terms and conditions as shall appear to him reasonable.

Appropriation of forfeitures and penalties.

SEC. 44. *And be it further enacted*, That the one half of all penalties and forfeitures incurred by virtue of this act, except as above provided, shall be for the benefit of the person or persons who shall make a seizure,

or who shall first discover the matter or thing whereby the same shall have been incurred; and the other half to the use of the United States. And such penalty and forfeiture shall be recoverable with costs of suit, by action of debt, in the name of the person or persons intitled thereto, or by information, in the name of the United States of America; and it shall be the duty of the attorney of the district wherein any such penalty or forfeiture may have been incurred, upon application to him, to institute or bring such information accordingly: *Provided always*, That no officer of inspection other than chief officer, or officers of a survey, shall be intitled to the benefit of any forfeiture unless notice of the seizure by him made, shall be by him given within forty-eight hours next after such seizure, to the said chief officer or officers; but in such case the United States shall have the entire benefit of such forfeiture.

Punishment of persons convicted of counterfeiting certificates.

SEC. 45. *And be it further enacted*, That if any person or persons shall counterfeit or forge, or cause to be counterfeited or forged any of the certificates herein before directed to be given, or shall knowingly or willingly accept or receive any false or untrue certificate with any of the said spirits, or shall fraudulently alter or erase any such certificate after the same shall be given, or knowingly or willingly publish or make use of such certificate so counterfeited, forged, false, untrue, altered or erased, every person so offending, shall, for each and every offence, forfeit and pay the sum of five hundred dollars.

Persons convicted of false oath or affirmation, how to be punished.

SEC. 46. *And be it further enacted*, That any person or persons that shall be convicted of wilfully taking a false oath or affirmation, in any of the cases in which oaths or affirmations are required to be taken by virtue of this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury.

Penalty for offering bribes to officers of revenue,

SEC. 47. *And be it further enacted*, That if any person or persons shall give, or offer to give any bribe, recompense or reward whatsoever, to any supervisor or other officer of inspection of the revenue, in order to corrupt, persuade or prevail upon such officer, either to do any act or acts contrary to his duty in the execution of this act, or to neglect or omit to do any act or thing which he ought to do in the execution of this act, or to connive at or to conceal any fraud or frauds relating to the duties hereby imposed on any of the said spirits, or not to discover the same, every such person or persons, shall for such offence, whether the same offer or proposal be accepted or not, forfeit and pay a sum not exceeding five hundred dollars.

and forcibly obstructing them in the execution of their duty.

SEC. 48. *And be it further enacted*, That if any person or persons shall forcibly obstruct or hinder any supervisor or other officer of inspection, in the execution of this act or of any of the powers or authorities hereby vested in him, or shall forcibly rescue or cause to be rescued, any of the said spirits after the same shall have been seized by any such supervisor or other officer, or shall attempt or endeavor so to do, all and every person and persons so offending, shall, for every such offence, for which no other penalty is particularly provided by this act, forfeit and pay a sum not exceeding two hundred dollars.

Supervisors entering into collusion, false marking any casks or vessels, or embezzling public money, how to be punished.

SEC. 49. *And be it further enacted*, That if any such supervisor or other officer, shall enter into any collusion with any person or persons for violating or evading any of the provisions of this act, or the duties hereby imposed, or shall fraudulently concur in the delivery of any of the said spirits, out of any house, building or place, wherein the same are deposited, without payment or security for the payment of the duties thereupon, or shall falsely or fraudulently mark any cask, case or vessel, contrary to any of the said provisions, or shall embezzle the public money or otherwise be guilty of fraud in his office, such supervisor or other officer shall for every such offence forfeit the sum of one thousand dollars, and upon conviction of any of the said offences, shall forfeit his office, and shall be disqualified for holding any other office under the United States.

Supervisors may administer oath or affirmation, and,

SEC. 50. *And be it further enacted*, That in every case in which an oath or affirmation is required by virtue of this act, it shall be lawful for the supervisors of the revenue, or any of them, or their lawful deputy,

powers vested in majority:

or the lawful deputy of one of them, where not more than one in a district, to administer and take such oath or affirmation. And that wherever there are more than one supervisor for one district, a majority of them may execute all and any of the powers and authorities hereby vested in the supervisors of the revenue: *Provided*, That this shall not be construed to make a majority necessary in any case in which, according to the nature of the appointment or service, and the true intent of this act, the authority is or ought to be several.

not to extend to cases where the authority ought to be several.

Allowance to exporters,

And for the encouragement of the export trade of the United States:

SEC. 51. *Be it further enacted*, That if any of the said spirits (whereupon any of the duties imposed by this act shall have been paid or secured to be paid) shall, after the last day of June next, be exported from the United States to any foreign port or place, there shall be an allowance to the exporter or exporters thereof, by way of drawback, equal to the duties thereupon, according to the rates in each case by this act imposed, deducting therefrom half a cent per gallon, and adding to the allowance upon spirits distilled within the United States, from molasses, which shall be so exported, three cents per gallon, as an equivalent for the duty laid upon molasses by the said act making further provision for the payment of the debts of the United States: *Provided always*, That the said allowance shall not be made, unless the said exporter or exporters shall observe the regulations hereinafter prescribed: *And provided further*, That nothing herein contained shall be construed to alter the provisions in the said former act, concerning drawbacks or allowances, in nature thereof, upon spirits imported prior to the first day of July next.

under what restrictions.

Proceedings to obtain drawback, or allowance on exportation,

SEC. 52. *And be it further enacted*, That in order to intitle the said exporter or exporters to the benefit of the said allowances, he, she or they shall, previous to putting or lading any of the said spirits on board of any ship or vessel for exportation, give twenty-four hours' notice at the least, to the proper officer of inspection of the port from which the said spirits shall be intended to be exported, of his, her or their intention to export the same, and of the number of casks, vessels and cases, or either of them, containing the said spirits so intended to be exported, and of the respective marks thereof, and of the place or places where the said spirits shall be then deposited, and of the place to which, and ship or vessel in which they shall be so intended to be exported. Whereupon it shall be the duty of the said officer to inspect, by himself or deputy, the casks, vessels and cases so noticed for exportation, and the quantities, kinds and proofs of the spirits therein, together with the certificates which ought to accompany the same according to the directions of this act, which shall be produced to him for that purpose; and if he shall find that the said casks, vessels and cases have the proper marks according to the directions of this act, and that the spirits therein correspond with the said certificates, he shall thereupon brand each cask, vessel or case with the word "Exportation;" and the said spirits shall, after such inspection, be laden on board the same ship or vessel, of which notice shall have been given, and in the presence of the same officer who shall have examined the same, and whose duty it shall be to attend for that purpose. And after the said spirits shall be laden on board such ship or vessel, the certificates aforesaid shall be delivered to the said officer, who shall certify to the collector of the said district, the amount and particulars of the spirits so exported, and shall also deliver the said certificates which shall have been by him received, to the said collector, which shall be a voucher to him, for payment of the said allowance.

Upon what proof the allowance shall be made,

SEC. 53. *Provided nevertheless, and be it further enacted*, That the said allowance shall not be made, unless the said exporter or exporters shall make oath, or affirmation, that the said spirits so noticed for exportation, and laden on board such ship or vessel, are truly intended to be exported to the place whereof notice shall have been given, and are not intended to be relanded within the United States; and that he or she doth verily believe that the duties thereupon charged by this act, have

been duly paid, or secured to be paid; and shall also give bond to the collector, with two sureties, one of whom shall be the master, or other person having the command or charge of the ship or vessel in which the said spirits shall be intended to be exported; the other, such sufficient person as shall be approved by the said collector, in the full value in the judgment of the said collector, of the said spirits so intended to be exported, with condition that the said spirits (the dangers of the seas and enemies excepted) shall be really and truly exported to, and landed in some port or place without the limits of the United States, and that the said spirits shall not be unshipped from on board of the said ship or vessel, whereupon the same shall have been laden for exportation, within the said limits, or any ports or harbors of the United States, or relanded in any other part of the same (shipwreck or other unavoidable accident excepted).

and when paid.

SEC. 54. *Provided also, and be it further enacted*, That the said allowance shall not be paid until six months after the said spirits shall have been so exported: *And provided also*, That whenever the owner of any ship or vessel, on board of which any such spirits are laden for exportation, shall make known to the collector, previous to the departure of such ship or vessel from the port where such spirits are laden, that such ship or vessel is not going to proceed the voyage intended or the voyage is altered, it shall be lawful for the collector to grant a permit for the relanding the same.

Forfeiture where spirits shipped for exportation shall be relanded within United States, excepting in certain cases.

SEC. 55. *And be it further enacted*, That if any of the said spirits, after the same shall have been shipped for exportation, shall be unshipped for any purpose whatever, either within the limits of any part of the United States, or within four leagues of the coast thereof, or shall be relanded within the United States, from on board the ship or vessel wherein the same shall have been laden for exportation, unless the voyage shall not be proceeded on, or shall be altered as aforesaid, or unless in case of necessity or distress to save the ship and goods from perishing, which shall be immediately made known to the principal officer of the customs, residing at the port nearest to which such ship or vessel shall be at the time such necessity or distress shall arise, then not only the spirits so unshipped, together with the casks, vessels and cases containing the same, but also the ship or vessel in or on board which the same shall have been so shipped or laden, together with her guns, furniture, ammunition, tackle and apparel; and also the ship, vessel or boat into which the said spirits shall be unshipped or put, after the unshipping thereof, together with her guns, furniture, ammunition, tackle and apparel, shall be forfeited, and may be seized by any officer of the customs, or of inspection.

On spirits exported in other than a ship or vessel of 30 tons and upwards, allowance not to be made.

SEC. 56. *And be it further enacted*, That the said allowance shall not be made when the said spirits shall be exported in any other than a ship or vessel of the burthen of thirty tons and upwards, to be ascertained to the satisfaction of the collector of the district from which the same shall be intended to be exported.

When bonds may be discharged, and under certain proofs;

SEC. 57. *And be it further enacted*, That the bonds to be given as aforesaid, shall and may be discharged by producing within one year from the respective dates thereof (if the same be shipped to any part of Europe or America, and within two years if shipped to any part of Asia or Africa, and if the delivery of the spirits in respect to which the same shall have been given, be at any place where a consul or other agent of the United States resides) a certificate of such consul or agent, or if there be no such consul or agent, then a certificate of any two known and reputable American merchants, residing at the said place; and if there be not two such merchants residing at the said place, then a certificate of any other two reputable merchants, testifying the delivery of the said spirits at the said place. Which certificate shall in each case be confirmed by the oath or affirmation of the master and mate, or other like officer of the vessel in which the said spirits shall have been exported; and when such certificate shall be from any other than a consul or agent, or merchants of the United States, it shall be a part of the said oath or affirmation, that there were not upon diligent inquiry, to be

found two merchants of the United States at the said place: *Provided always*, That in the case of death, the oath or affirmation of the party dying, shall not be deemed necessary: *And provided further*, That the said oath or affirmation, taken before the chief civil magistrate of the place of the said delivery, and certified under his hand and seal, shall be of the same validity as if taken before a person qualified to administer oaths within the United States; or such bonds shall and may be discharged upon proof that the spirits so exported, were taken by enemies or perished in the sea, or destroyed by fire; the examination and proof of the same being left to the judgment of the collector of the customs, naval officer, and chief officer of inspection, or any two of them, of the place from which such spirits shall have been exported. And in cases where the certificates herein directed can not be obtained, the exporter or exporters of such spirits, shall nevertheless be permitted to offer such other proofs as to the delivery of the said spirits, without the limits of United States, as he or they may have; and if the same shall be deemed sufficient by the said collector, he shall allow the same, except when the drawback to be allowed, shall amount to one hundred dollars or upwards; in all which cases the proofs aforesaid shall be referred to the comptroller of the treasury, whose decision thereon shall be final.

to be referred to Comptroller of Treasury, whose decision thereon shall be final.

President authorized to make allowance to supervisors, etc., for their services, out of the product of the duties,

SEC. 58. *And be it further enacted*, That it shall and may be lawful for the President of the United States from time to time, to make such allowances to the said supervisors, inspectors, and to the deputies and officers by them to be appointed and employed for their respective services in the execution of this act, to be paid out of the product of the said duties, as he shall deem reasonable and proper: *Provided always*, That the aggregate amount of the allowances to all the said supervisors, inspectors and other officers, shall not exceed seven per cent. of the whole product of the duties arising from the spirits distilled within the United States: *And provided also*, That such allowance shall not exceed the annual amount of forty-five thousand dollars, until the same shall be further ascertained by law.

not to exceed $45,000 annually.

Commencement of this act.

SEC. 59. *And be it further enacted*, That this act shall commence and take effect as to all matters therein contained, in respect to which no special commencement is hereby provided (except as to the appointment of officers and regulation of the districts and surveys) from and immediately after the last day of June next.

Nett product of duties pledged for payment of interest on loans;

SEC. 60. *And be it further enacted*, That the nett product of the duties herein before specified, which shall be raised, levied and collected by virtue of this act, or so much thereof as may be necessary, shall be, and is hereby pledged and appropriated for the payment of the interest of the several and respective loans which had been made in foreign countries, prior to the fourth day of August last; and also upon all and every the loan and loans which have been and shall be made, and obtained pursuant to the act, intituled "An act making provision for the debt of the United States;" and according to the true intent and meaning of the said act, and of the several provisions and engagements therein contained and expressed, and subject to the like priorities and reservations as are made and contained in and by the said act, in respect to the monies therein appropriated, and subject to this farther reservation, that is to say—Of the nett amount or product during the present year, of the duties laid by this act, in addition to those heretofore laid upon spirits imported into the United States, from any foreign port or place, and of the duties laid by this act on spirits distilled within the United States, and on stills; to be disposed of towards such purposes for which appropriations shall be made during the present session. And to the end that the said monies may be inviolably applied in conformity to the appropriation hereby made, and may never be diverted to any other purpose until the final redemption, or reimbursement of the loans or sums for the payment of the interest whereof they are appropriated, an account shall be kept of the receipts and disposition thereof, separate and distinct from the product of any other duties, impost, excise, and taxes whatsoever, except those heretofore laid and appropriated to the same purposes.

1790, ch. 34, vol. 1, S. L.

and to be inviolably applied thereto.

SEC. 61. *And be it further enacted*, That the unappropriated surplus, if any there shall be, of the revenue arising under this act, at the end of this and every succeeding year, shall be applied to the reduction of the public debt, in like manner as is directed by the act, intituled "An act making provision for the reduction of the public debt," and provided by the act, intituled "An act making provision for the debt of the United States;" unless the said surplus, or any part thereof, shall be required for the public exigencies of the United States, and shall, by special acts of Congress, be appropriated thereto.

Unappropriated surplus, how to be applied.

1790, ch. 34, vol. 1, S. L.

1790, ch. 47, vol. 1, S. L.

SEC. 62. *And be it further enacted*, That the several duties imposed by this act, shall continue to be collected and paid, until the debts and purposes for which they are pledged and appropriated, shall be fully discharged and satisfied, and no longer. *Provided always*, That nothing herein contained, shall be construed to prevent the legislature of the United States from substituting other duties or taxes of equal value to all or any of the said duties and imposts.

Duties hereby imposed, how long to continue.

Approved, March 3, 1791.

S. L., VOL. 1, CHAP. XXVII.—*An act for raising a farther sum of money for the protection of the frontiers, and for other purposes therein mentioned.*

May 2, 1792.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the last day of June next, the duties now in force upon the articles herein after enumerated and described, at their importation into the United States, shall cease, and that in lieu thereof, there shall be thenceforth laid, levied and collected upon the said articles, at their said importation, the several and respective rates or duties following, viz:

On 30th June, 1792, duties now in force on certain articles to cease, and others to be collected in their stead.

WINES, namely: Madeira, of the quality of London particular, per gallon, fifty-six cents; Madeira, of the quality of London market, per gallon, forty-nine cents; other Madeira wine, per gallon, forty cents; Sherry, per gallon, thirty-three cents; Saint Lucar, per gallon, thirty cents; Lisbon, per gallon, twenty-five cents; Oporto, per gallon, twenty-five cents; Teneriffe and Fayall, per gallon, twenty cents. All other wines, forty per centum ad valorem, provided that the amount of the duty thereupon shall, in no case, exceed thirty cents per gallon.

Specific duties on certain enumerated articles.

Altered 1800, sec. 2, p. 39, this vol.

SPIRITS, distilled wholly or chiefly from grain: of the first class of proof, per gallon, twenty-eight cents; of the second class of proof, per gallon, twenty-nine cents; of the third class of proof, per gallon, thirty-one cents; of the fourth class of proof, per gallon, thirty-four cents; of the fifth class of proof, per gallon, forty cents; of the sixth class of proof, per gallon, fifty cents.

All other distilled spirits: of the second class of proof and under, per gallon, twenty-five cents; of the third class of proof and under, per gallon, twenty-eight cents; of the fourth class of proof and under, per gallon, thirty-two cents; of the fifth class of proof and under, per gallon, thirty-eight cents; of the sixth class of proof and under, per gallon, forty-six cents. Which several classes or denominations of proof shall be deemed and taken to correspond with those mentioned in the "act repealing after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad, and laying others in their stead, and also upon spirits distilled within the United States, and for appropriating the same."

1791, p. 15, this vol.

Beer, ale and porter, per gallon, eight cents; steel, per hundred weight, one hundred cents; nails, per pound, two cents; cocoa, per pound, two cents; chocolate, per pound, three cents; playing cards, per pack, twenty-five cents; shoes and slippers of silk, twenty cents: all other shoes and slippers for men and women, clogs and goloshoes, ten cents: all other shoes and slippers for children, seven cents; on hemp, for every one hundred and twelve pounds, one hundred cents; on cables, for every one hundred and twelve pounds, one hundred and eighty cents; on tarred cordage, for every one hundred and twelve pounds, one hundred and eighty cents; on untarred cordage and yarn, for every one hundred and twelve pounds, two hundred and twenty-five cents; on

twine and packthread, for every one hundred and twelve pounds, four hundred cents; on coal, per bushel, four and a half cents; on salts called Glauber salts, for every one hundred and twelve pounds, two hundred cents.

Duties ad valorem.

Articles ad valorem: China wares, looking glass, window and other glass, and all manufactures of glass, black quart bottles excepted; muskets, pistols, and other fire arms; swords, cutlasses, hangers and other side arms; starch, hair powder, wafers, glue, laces, lines, fringes, tassels, and trimmings commonly used by upholsterers, coachmakers and saddlers, and paper hangings; painters' colors, whether dry or ground in oil, fifteen per centum ad valorem; cast, slit, and rolled iron, and generally, all manufactures of iron, steel, tin, pewter, copper, brass, or of which either of these metals is the article of chief value, not being otherwise particularly enumerated, brass and iron wire excepted; cabinet wares; leather tanned and tawed, and all manufactures of leather, or of which leather is the article of chief value, not otherwise particularly enumerated; medicinal drugs, except those commonly used in dyeing; hats, caps, and bonnets, of every sort; gloves and mittens; stockings; millinery ready made; artificial flowers, feathers and other ornaments for women's head dresses; fans; dolls dressed and undressed; toys; buttons of every kind; carpets and carpeting: mats and floor cloths; sail cloth; sheathing and cartridge paper; all powders, pastes, balls, balsams, ointments, oils, waters, washes, tinctures, essences, or other preparations or compositions commonly called sweet scents, odors, perfumes or cosmetics; all dentifrice powders, tinctures, preparations, or compositions whatsoever for the teeth or gums, ten per centum ad valorem.

1794, p. 34, this vol.
1804, p. 41, this vol.

Exemption of articles continued.
August 10, 1790, ch. 39, S. L. See p. 12, sec. 1.

SEC. 2. *Provided always, and be it further enacted*, That all articles which are excepted and exempted from duty by the "act making farther provision for the payment of the debts of the United States," shall continue to be so excepted and exempted, and that, to the articles heretofore made free from duty, the following shall be added, namely, copper in pigs and bars, lapis calaminaris, unmanufactured wool, wood, sulphur.

Duty on salt after 30th June, how to be collected; and

SEC. 3. *And be it further enacted*, That from and after the last day of June next, in computing the duty heretofore laid upon salt, a bushel of salt shall be deemed not to exceed the weight of fifty-six pounds avoirdupois: and as often as the actual bushel of salt shall exceed the said weight, such salt shall be charged in the proportion of the present rate of duty per bushel for every fifty-six pounds of its actual weight.

on goods not enumerated in this act.

SEC. 4. *And be it further enacted*, That after the said last day of June next, there shall be laid, levied and collected, in addition to the present duty thereupon, a duty of two and an half per centum ad valorem, upon all goods, wares and merchandises, not above enumerated or described, which, if imported in ships or vessels of the United States, are now chargeable with a duty of five per centum ad valorem.

Certain additional duty of 10 per cent continued.

SEC. 5. *And be it further enacted*, That the addition of ten per centum made by the second section of the "act making farther provision for the debts of the United States," to the rates of duties on goods, wares and merchandise, imported in ships or vessels not of the United States, shall continue in full force and operation, after the said last day of June next, in relation to the articles herein before enumerated and described.

Drawbacks not already abolished, continued.

SEC. 6. *And be it further enacted*, That all drawbacks and allowances authorized by the act, aforesaid, which have not been heretofore abolished or changed, shall continue to operate, as in the said act prescribed in relation to the several duties which shall become payable by virtue of this act, and that in addition thereto, there shall be allowed and paid upon provisions salted within the United States, except upon dried fish, upon the exportation thereof to any foreign port or place, as follows, to wit: On pickled fish, at the rate of eight cents per barrel, and on other provisions at the rate of five cents per barrel; and from and after the first day of January next, there shall be an addition of twenty per centum to the allowances, respectively granted to ships or vessels employed in the bank or other cod fisheries, and in the terms provided

Drawbacks.
Duty on salted provisions exported—allowance to vessels employed in the fisheries.

by an act, intituled "An act concerning certain fisheries of the United States, and for the regulation and government of the fishermen employed therein," and during the continuance of the said act. 1792, ch. 6, vol. 1, S.L.

Duties, drawbacks, etc., to apply to any quantity.

SEC. 7. *And be it further enacted*, That all duties, drawbacks and allowances, which, by virtue of this act, shall be payable or allowable on any specific quantity of goods, wares and merchandise, shall be deemed to apply, in proportion, to any quantity more or less than such specific quantity.

Terms of credit for payment of duties.

SEC. 8. *And be it further enacted*, That the term of credit for the payment of duties on salt shall be nine months, and on all articles, the produce of the West Indies, salt excepted, where the amount of the duty to be paid by one person or co-partnership shall exceed fifty dollars, shall be four months, and that the duties on all other articles, except wines and teas, which shall be imported after the last day of June next, shall be payable, one half in six, one quarter in nine, and the other quarter in twelve calendar months from the time of each respective importation.

Certain acts declared in force as to duties specified in this act.

SEC. 9. *And be it further enacted*, That the act, entitled "An act to provide more effectually for the collection of duties imposed by law on goods, wares and merchandise imported into the United States, and on the tonnage of ships and vessels," and as touching the duties on distilled spirits only, the act, intituled "An act repealing, after the last day of June next, the duties heretofore laid upon distilled spirits imported from abroad and laying others in their stead; and also upon spirits distilled within the United States, and for appropriating the same," shall extend to, and be in full force for the collection of the duties specified and laid in and by this act, and generally for the execution thereof, as fully and effectually, as if every regulation, restriction, penalty, provision, clause, matter and thing therein contained had been herein inserted and re-enacted. 1791, p. 15, this vol.

Wines imported after 30th June, how landed.

SEC. 10. *And be it further enacted*, That all wines, which, after the said last day of June next, shall be imported into the United States, shall be landed under the care of the inspector of the port where the same shall be landed, and for that purpose, every permit for landing any wines, which shall be granted by a collector, shall, prior to such landing be produced to the said inspector, who, by endorsement thereupon under his hand, shall signify the production thereof to him, and the time when, after which, and not otherwise, on pain of forfeiture, it shall be lawful to land the said wines. And the said inspector shall make an entry of all such permits, and of the contents thereof, and each pipe, butt, hogshead, cask, case, box or package whatsoever, containing such wines, shall be marked by the officer under whose immediate inspection the same shall be landed, in legible and durable characters, with progressive numbers, the name of the said officer, and the quality or kind of wine, as herein before enumerated and distinguished. And the said officer shall grant a certificate for each such pipe, butt, hogshead, cask, case, box or package, specifying therein the name or names of the importer or importers, the ship or vessel in which the same shall have been imported, and the number thereof, to accompany the same wheresoever it shall be sent. And if any pipe, butt, hogshead, cask, case, box or package, containing wine, shall be found without such marks and certificates, the same shall be liable to be seized, and the want of such marks and certificates shall be presumptive evidence, that such wine was unlawfully imported and landed.

Duty of inspector.

Persons having certain quantity of wines for sale after 30th June next to make entry thereof, etc.

SEC. 11. *And be it further enacted*, That every person, who shall have in his or her possession, wines which are intended for sale, in quantity exceeding one hundred and fifty gallons, shall, prior to the said last day of June next, make entry thereof in writing at some office of inspection in the city, town, or county where he or she shall reside, specifying and describing the casks, cases, boxes and other packages containing the same, and the kinds, qualities and quantities thereof, and where, and in whose possession they are; and the officer of inspection at whose office such entry may be made, shall, as soon as may be

thereafter, visit and inspect, or cause to be visited and inspected, the wines so reported, and shall mark, or cause to be marked, the casks, cases, boxes and packages containing the same, with progressive numbers, with the name of the person to whom the same may belong, the kind or kinds thereof, and the words "Old Stock," and shall grant a certificate for each cask, case, box or package, containing such wine, describing therein the said cask, case, box or package, and the wines therein contained, which certificate shall accompany the same, wherever it may be sent. And if any person who may have wines in his or her possession for sale, shall not, prior to the said last day of June next, make entry thereof, as above directed, he or she, for such omission or neglect, shall forfeit and pay the value of the wine omitted to be entered, to be recovered with costs of suit, for the benefit of any person who shall give information thereof, and the wines so omitted to be entered, shall be forfeited.

How beer, etc., shall be brought into United States.

SEC. 12. *And be it further enacted*, That from and after the last day of December next, no beer, ale or porter shall be brought into the United States, from any foreign port or place, except in casks or vessels, the capacity whereof shall not be less than forty gallons, or in packages containing not less than six dozen of bottles, on pain of forfeiture of the said beer, ale or porter, and of the ship or vessel, in which the same shall be brought.

Duties aforesaid, how long to be collected.

SEC. 13. *And be it further enacted*, That the several and respective duties aforesaid, except that mentioned in the fourth section of this act, shall continue to be levied, collected and paid, until the debts and purposes, to and for which the duties, hereby directed to cease after the last day of June next, were pledged and appropriated, shall have been fully paid and satisfied; and that so much thereof, as may be necessary, shall be, and are hereby pledged and appropriated, in the same manner, for the same purposes, and with the same force and effect, as those, which are hereby directed to cease after the said last day of June next, and that so much of the residue thereof, as may be necessary, shall be, and are hereby appropriated for making good deficiencies in any funds, which may have been designated for satisfying grants and appropriations heretofore made.

Limitation of ad valorem duties specified in fourth section.

SEC. 14. *And be it further enacted*, That the additional duty of two and an half per centum ad valorem, specified in the fourth section of this act, shall continue for the term of two years, from the commencement thereof, and no longer.

Appropriation of surplus duties.

1792, ch. 90, vol. 1, S. L.

SEC. 15. *And be it further enacted*, That the sum of one hundred and fifty thousand dollars, out of the surplus of the duties, which accrued to the end of the year one thousand seven hundred and ninety-one, and a farther sum of five hundred and twenty-three thousand five hundred dollars, out of the surplus of the duties hereby established as the same shall accrue, making together the sum of six hundred and seventy-three thousand five hundred dollars, shall be, and are hereby appropriated and applied, in addition to any former appropriation for the military establishment of the United States, towards carrying into execution the act, intituled "An act for making farther and more effectual provision for the protection of the frontiers of the United States."

President of United States to take on loan from the bank, &c., a certain sum of money.

SEC. 16. *And be it further enacted*, That the President of the United States be empowered to take on loan, on account of the United States, from the President, directors and company of the bank of the United States, who are hereby authorized and empowered to lend the same, from any other body politic or corporate within the United States, or from any other person or persons, the whole or any part of the aforesaid sum of five hundred and twenty-three thousand five hundred dollars, to be applied to the purpose, to and for which the same is above appropriated, and to be reimbursed out of the aforesaid surplus of the duties by this act imposed, which surplus is, accordingly, appropriated to the said reimbursement. *Provided*, That the rate of interest of such loan shall not exceed five per centum per annum, and that the principal thereof may be reimbursed at the pleasure of the United States.

SEC. 17. *And be it further enacted*, That so much of the act, intituled "An act to provide more effectually for the collection of duties imposed by law on goods, wares and merchandise imported into the United States, and on the tonnage of ships or vessels," as hath rated the livre tournois of France at eighteeen and an half cents, be and the same is hereby repealed.

Rate of livre tournois of France altered. 1790, ch. 35, vol. 1, S. L.

SEC. 18. *And be it enacted and declared*, That if the principal, in any bond which shall be given to the United States, for duties on goods, wares, and merchandise imported, shall be insolvent, or if such principal being dead, his or her estate and effects, which shall have come to the hands of his or her executors or administrators, shall be insufficient for the payment of his or her debts, and if, in either of the said cases, any surety in the said bond, or the executors and administrators of such surety, shall pay to the United States the monies thereupon due, such surety, his or her executors or administrators, shall have and enjoy the like advantage, priority and preference, for the recovery and receipt of the said monies out of the estate and effects of such insolvent or deceased principal, as are reserved and secured to the United States, by the forty-fourth section of the act, intituled "An act to provide more effectually for the collection of duties imposed by law on goods, wares, and merchandise imported into the United States, and on the tonnage of ships or vessels," and shall and may bring and maintain a suit upon the said bond, in law or equity, in his, her or their own name or names, for the recovery of the monies which shall have been paid thereupon. *And it is further declared*, That the cases of insolvency in the said forty-fourth section mentioned, shall be deemed to extend, as well to cases in which a debtor, not having sufficient property to pay all his or her debts, shall have made a voluntary assignment thereof, for the benefit of his or her creditors, or in which the estate and effects of an absconding, concealed or absent debtor shall have been attached by process of law, as to cases, in which an act of legal bankruptcy shall have been committed.

Mode of procedure in case of insolvency of principal bonds, &c.

1790, ch. 35, vol. 1, S. L.

SEC. 19. *And be it further enacted*, That the President of the United States be, and hereby is authorized to appoint such place within the district of Vermont to be the port of entry and delivery within the said district, as he may deem expedient, any thing in the act, intituled "An act giving effect to the laws of the United States within the state of Vermont," to the contrary notwithstanding.

President of United States to appoint port of entry and delivery in Vermont. 1791, ch. 12, S. L., vol. 1.

Approved, May 2, 1792.

S. L., VOL. 1, CHAP. XV.—*An act for repealing the several impost laws of the United States, so far as they may be deemed to impose a duty on useful beasts imported for breed.*

Feb. 27, 1793.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the several laws of the United States, imposing duties on goods, wares, and merchandise imported into the United States, so far as they may be deemed to impose a duty on horses, cattle, sheep, swine, or other useful beasts, imported into the United States, for breed, shall be repealed.[1]

Duty on beasts imported for breed to be repealed. 1799, ch. 22, sec. 24. S. L.

Approved, February 27, 1793.

---

[1] The Secretary of the Treasury is authorized and directed to remit to any and all firms or persons, who shall have, prior to April 4, 1888, in good faith, and in compliance with the decisions and regulations of the Treasury Department, specially imported into the United States animals for breeding purposes, whether for the importer's own use or for sale, all duties, if any shall have accrued, upon such importations. Also in all actions now pending in behalf of, and in the courts of, the United States for the recovery of any duty or duties upon the importation of animals heretofore made for the purposes aforesaid, and in accordance with said decisions and regulations, such remission of duties by the Secretary of the Treasury, or the fact, when established by competent evidence, that such animals were imported by the defendant or defendants for breeding purposes, whether for such use by the importers or for sale, shall be a sufficient defense in any such action. (See Act of April 4, 1888.)

June 5, 1794.

S. L., VOL. 1, CHAP. XLIX.—*An act making further provision for securing duties on foreign distilled spirits.*

On what condition certain spirits may be imported. See sec. 51, p. 26, this volume; also act of March 3, 1791, p. 15 of this volume.

SEC. 4. *And be it further enacted*, That it shall be lawful to import into the United States, in the same ship or vessel in which they were exported, any spirits distilled therein, which shall have been previously exported therefrom, on payment of the duties on spirits of equal proof, distilled in the United States, and of a sum equivalent to the duties established by law upon the raw materials from whence they shall have been distilled; and all such importations shall be made, under the same regulations, and in such manner as is directed by law, in regard to the importation of foreign distilled spirits.

June 5, 1794.

S. L., VOL. 1, CHAP. LI.—*An act laying certain duties upon snuff and refined sugar.*

Duties on imported snuff, tobacco, and refined sugar. See pp. 9 and 12 of this volume.

SEC. 12. *And be it further enacted*, That from and after the said thirtieth day of September next, there shall be levied, collected and paid (in addition to the duties now payable thereupon) upon all manufactured tobacco or snuff, and upon all refined sugar, which, after the said day, shall be imported into the United States, from any foreign port or place, the following rates and duties, to wit:

Upon tobacco, four cents per pound:

Upon snuff, twelve cents per pound:

Upon refined sugar, four cents per pound:

By whom collected.

Which duties shall be collected in the same manner, by the same officers, under the like regulations, and subject to the like pains, penalties and forfeitures, as now are collected the duties heretofore laid upon the said articles, respectively; the act and acts concerning which are hereby declared to be, and shall be in as full force, for the collection of the additional duties hereby laid, as if the said act and acts were herein particularly recited and repeated.

June 7, 1794.

S. L., VOL. 12, CHAP. LIV.—*An act laying additional duties on goods, wares and merchandise imported into the United States.*

1795, ch. 45, S. L., vol. 1.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That from and after the last day of June instant, there shall be levied, collected and paid upon the following articles imported into the United States, in ships or vessels of the United States, the several duties hereinafter mentioned, over and above the duties now payable by law;—viz:

Additional duties on certain articles imported in vessels of United States after 30th June inst.

On coffee, clayed or lump sugar, per pound, one cent.

On cocoa, per pound, two cents.

On cheese, per pound, three cents.

On boots, per pair, twenty-five cents.

On shoes and slippers for men and women, and on clogs and goloshoes, per pair, five cents.

On shoes and slippers for children, per pair, three cents.

On coal, per bushel, one half a cent.

Five per cent. ad valorem.

Duties 5 per cent ad valorem.

On millinery ready made, artificial flowers, feathers and other ornaments for women's head-dresses, and on dolls dressed and undressed.

On cast, slit, and rolled iron, and generally, on all manufactures of iron, steel, tin, pewter, copper, brass, or of which either of those metals is the article of chief value, not being otherwise particularly enumerated (brass and iron wire, locks, hinges, hoes, anvils, and vises excepted.)

On carpets and carpeting.

On leather tanned or tawed, and generally, all manufactures of leather, or of which leather is the article of chief value, not otherwise particularly enumerated.

On medicinal drugs, except those commonly used in dyeing.

On matts and floor cloths.

On hats, caps, and bonnets of every sort.

On gloves, mittens, stockings, fans, buttons and buckles of every kind.

On sheathing and cartridge paper.

On all powders, pastes, ball, balsams, ointments, oils, waters, washes, tinctures, essences, or other preparations, or compositions, commonly called sweet scents or odours, perfumes or cosmetics, and on all dentifrice, powders or preparations for the teeth or gums.

On gold, silver, or plated wares, gold and silver lace, jewellery and paste work, clocks and watches, and the parts of either.

On groceries, to wit: cinnamon, cloves, mace, nutmegs, ginger, aniseed, currants, dates, prunes, raisins, sugar candy, oranges, lemons, limes, and generally all fruits and comfits, olives, capers, pickles of every sort, oil, and mustard in flour.

On all marble, slate, or other stone, on bricks, tiles, tables, mortars, and other stone, and generally on all glass, except window glass, and on all stone, and earthern ware.

On cabinet wares, and all manufactures of wood, or of which wood is the material of chief value.

On all manufactures of cotton or linen, or of muslins; of cotton and linen, or of which cotton or linen is the material of chief value, being printed, stained or coloured.

On carriages, and parts of carriages, four and a half per cent. ad valorem.

SEC. 2. *And be it further enacted*, That after the said last day of June instant, there shall be laid, levied, and collected, in addition to the present duty thereupon, a duty of two and a half per cent. ad valorem, upon all goods, wares and merchandise, which, if imported in ships or vessels of the United States, are now chargeable, by law, with a duty of seven and a half per cent. ad valorem.

Fourth section of certain act continued to 1st January, 1797. 1792, p. 29, this vol.

SEC. 3. *And be it further enacted*, That the fourth section of the act, intituled "An act for raising a further sum of money for the protection of the frontiers, and for other purposes therein mentioned," whereby an additional duty of two and a half per cent. ad valorem, was laid upon certain goods, wares and merchandise, be, and the same is hereby continued in force, until the first day of January, one thousand seven hundred and ninety-seven.

Additional duty on said articles brought in foreign vessels.

SEC. 4. *And be it further enacted*, That an addition of ten per centum, shall be made, to the several rates of duties above specified and imposed, in respect to all goods, wares and merchandise, which, after the said last day of June instant, shall be imported in ships or vessels, not of the United States.

When duties on goods, wares, etc., shall be returned.

SEC. 5. *And be it further enacted*, That all duties, which shall be paid, or secured to be paid, by virtue of this act, shall be returned or discharged, in respect to all such goods, wares or merchandise, whereupon they shall have been so paid or secured to be paid, as within twelve calendar months after payment made or security given, shall be exported to any foreign port or place, except one per centum on the amount of the said duties, which shall be retained, as an indemnification for whatever expense may have accrued concerning the same.

Except 1 per cent.

Certain act in force as to collection of duties under this. 1790, ch. 35, vol. 1, S. L.

SEC. 6. *And be it further enacted*, That the act, intituled "An act to provide more effectually for the collection of the duties imposed by law on goods, wares and merchandise imported into the United States, and on the tonnage of ships or vessels," shall extend to, and be in full force for the collection of the duties specified and laid in and by this act, and generally for the execution thereof, as fully and effectually as if every regulation, restriction, penalty, provision, clause, matter and thing, therein contained, had been herein inserted and re-enacted.

This act not to affect certain other act.

SEC. 7. *And be it further enacted*, That nothing in this act shall be construed to extend to, or affect the act, intituled "An act prohibiting for a limited time the exportation of arms and ammunition, and encouraging the importation of the same."

Limitation of this act continued.

SEC. 8. *And be it further enacted*, That this act shall continue in force until the first day of January, one thousand seven hundred and ninety-seven, and no longer.

Approved, June 7, 1794.

Jan. 29, 1795.

S. L., VOL. 1, CHAP. XVII.—*An act supplementary to the several acts imposing duties on goods, wares and merchandise imported into the United States.*

Whereas difficulties have arisen in ascertaining the duties on certain articles imported into the United States, and further provisions for securing the collection of the impost duties, are found necessary:

New duty placed on specific articles.

SEC. 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That in lieu of the present duties, there shall be levied, collected and paid upon all printing types which, after the last day of March next, shall be imported into the United States, in ships or vessels of the United States, at the rate of ten per cent., and upon all girandoles, at the rate of twenty per cent. ad valorem; that after the said last day of March next, the present duties payable upon clayed sugars, shall cease, and there shall be paid upon all white clayed or white powdered sugars, three cents per pound, and upon all other clayed or powdered sugars, one and a half cent per pound; upon Malaga wine, twenty cents; upon burgundy and champaign, forty cents per gallon.

Duty on tea.

SEC. 2. *And be it further enacted*, That after the said last day of March, teas, commonly called imperial, gunpowder or gomee, shall pay the same duties as hyson teas: and where any entire article is, by any law of the United States, made subject to the payment of duties, the parts thereof, when imported separately, shall be subject to the payment of the same rate of duties.

Part of an article to pay proportionably to the whole.

Duties ad valorem to be estimated at the place of exportation.

SEC. 3. *And be it further enacted*, That after the said last day of March, the valuation of all goods, wares and merchandise, subject to the payment of duties ad valorem, shall be made upon the actual cost at the place of exportation, including all charges (commissions, outside packages and insurance only excepted), that the duty on any wines imported into the United States shall not be less than ten cents per gallon, and that bottles, in which any liquor is imported, shall be subject to the payment of the like duty as empty bottles.

Duties above $50, how to be paid.

SEC. 4. *And be it further enacted*, That the duties upon all goods, wares and merchandise imported into the United States, after the said last day of March, (where the sum payable by one person or copartnership shall amount to more than fifty dollars,) shall be payable upon all articles, the produce of the West Indies (salt excepted), the one half in three, and the other half in six calendar months; and on all goods, wares and merchandise imported from Europe, (wines, salt and teas excepted,) one third in eight months, one third in ten months, and the remaining third in twelve months, from the time of each respective importation.

1799, ch. 22, vol. 1. S. L.

Additional duty on foreign vessels.

SEC. 5. *And be it further enacted*, That in respect to the aforesaid duties, and the duties heretofore imposed on goods, wares and merchandise imported into the United States, there shall be an addition of ten per cent. to the several rates of duties, when imported in ships or vessels not of the United States: except in cases, where such additional duty has been before specially laid on any goods, wares or merchandise imported in such ships or vessels.

Duty, how to be collected and appropriated.

SEC. 6. *And be it further enacted*, That the duties aforesaid shall be collected in like manner, and under the same regulations, restrictions and provisions, and subject to the like appropriations, as goods, wares and merchandise imported into the United States are now subject to.

Approved, January 29, 1795.

S. L., VOL. 1, CHAP. X.—*An act for raising a further sum of money, by additional duties on certain articles imported, and for other purposes.* March 3, 1797.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That from and after the thirtieth day of June next, the following duties, in addition to those now in force, and payable on the several articles herein after enumerated, shall be laid, levied and collected upon those articles, respectively, at their importation into the United States, from any foreign port or place, viz: upon all brown sugar, per pound, one half cent; upon all bohea tea, per pound, two cents; upon all molasses, per gallon, one cent; and upon all velvets, and velverets, whether printed, stained, coloured, or otherwise, and upon all muslins and muslinets, and other cotton goods, not printed, stained or coloured, two and a half per centum, ad valorem. Additional duty on certain imports.

SEC. 2. *And be it further enacted,* That from and after the said thirtieth day of June next, the duties now in force, and payable upon sugar candy, and cocoa, imported into the United States, shall cease; and that, in lieu thereof, there shall thenceforth be levied and collected the following duty, viz: upon all sugar candy, at its importation into the United States, from any foreign port or place, nine cents per pound; and upon all cocoa upon its importation as aforesaid, two cents per pound. Duty on cocoa and sugar candy varied.

SEC. 3. *And be it further enacted,* That an addition of ten per centum, shall be made to the several rates of duties above specified and imposed, in respect to all such goods, wares and merchandise, as aforesaid, as shall, after the said last day of June next, be imported in ships or vessels, not of the United States. Ten per cent. addition on imports in foreign vessels.

SEC. 4. *And be it further enacted,* That the duties laid by this act, shall be levied and collected in the same manner, and under the same regulations and allowances as to drawbacks, mode of security, and time of payment, respectively, with the several duties now in force on the respective articles herein before enumerated. How duties shall be collected.

SEC. 5. *And be it further enacted,* That on account of the additional duties laid on brown sugar and molasses, by this act, the following sums, respectively, shall, from and after the last day of December next, be added to the drawbacks now allowed and paid by law on sugar refined within the United States, and exported therefrom, and on spirits distilled from molasses within the United States and exported therefrom, viz: on all sugar so refined and exported, one cent per pound; and on all spirits so distilled and exported, one cent per gallon; which additional drawbacks shall be allowed and paid according to the regulations now established by law, respecting the present drawbacks allowed on the said articles. Drawbacks.

SEC. 6. *And be it further enacted,* That the proceeds of the duties laid by this act, shall be solely appropriated to the following purpose; that is to say: First, for the payment of the principal of the present foreign debt of the United States: Secondly, for the payment of the principal of the debt now due by the United States to the Bank of the United States. Appropriation of duties.

Approved, March 3, 1797.

S. L., VOL. 1, CHAP. XVIII.—*An act to suspend, in part, the act, entitled "An act to alter and amend the act, entitled 'An act laying certain duties upon snuff and refined sugar,'" and to grant relief in certain cases arising under the said act.* March 3, 1797.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That so much of the act, intitled "An act to alter and amend the act, entitled An act laying certain duties upon snuff and refined sugar," as respects the duties therein laid upon mills and implements employed in the manufacture of snuff, and the drawbacks therein allowed, upon the exportation of snuff manufactured within the United States, be suspended, from the passing of this act, until the end of the next session of Congress. Act laying duty on snuff repealed.

1795, ch. 43, S. L.
1796, ch. 80, S. L.

Approved, March 3, 1797.

July 8, 1797.

S. L., VOL. 1, CHAP. XV.—*An act laying an additional duty on salt imported into the United States, and for other purposes.*

Eight cents additional duty on salt imported in vessels of the United States.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the thirtieth day of September next, there shall be levied, collected and paid upon all salt imported into the United States, in ships or vessels of the United States, in addition to the duty of twelve cents now payable by law, eight cents per bushel, and on all salt which, after the said thirtieth day of September, shall be imported into the United States, in ships or vessels not of the United States, the like additional duty of eight cents, and ten per centum thereon.

Eight cents and ten per cent thereon, laid upon other vessels.

Drawbacks and allowances to apply to the additional duty.

SEC. 2. *And be it further enacted*, That all drawbacks and allowances now authorized by law, in relation to the existing duty on salt imported into the United States, shall apply to the additional duty laid by this act, and that in addition thereto, there shall be allowed and paid upon provisions salted within the United States, except upon dried fish, upon the exportation thereof to any foreign port or place as follows, viz: on pickled fish at the rate of twelve cents per barrel, and on other provisions at the rate of ten cents per barrel; and from and after the first day of January next there shall be an addition of thirty-three and a third per centum to the allowances now respectively granted to ships or vessels employed in the bank or other cod fisheries, and in the terms provided by an act entitled "An act concerning certain fisheries of the United States and for the regulation and government of the fishermen employed therein," and during the continuance of the said act.

Additional drawbacks and allowances.

Mode of executing this act.
S. L., vol. 1, p. 145.

SEC. 3. *And be it further enacted*, That the act entitled "An act to provide more effectually for the collection of the duties imposed by law on goods, wares and merchandise imported into the United States, and on the tonnage of ships or vessels," shall extend to and be in full force for the collection of the additional duty laid by this act, and generally for the execution thereof, as fully and effectually, as if every regulation, restriction, penalty, provision, clause, matter and thing therein contained had been herein inserted and re-enacted.

Limitation.
Repealed March 3, 1807.

SEC. 4. *And be it further enacted*, That this act shall continue in force for two years, and from thence unto the end of the next session of Congress, and no longer.

Approved, July 8, 1797.

April 7, 1798.

S. L., VOL. 1, CHAP. XXV.—*An act to continue in force for a limited time a part of an act entitled "An act making further provision for securing and collecting the duties on foreign and domestic distilled spirits, stills, wines, and teas."*

Act of June 5, 1794, continued to the end of the Sixth Congress.
1794, ch. 49, p. 547, vol. 1, S. L.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the thirteenth section of the act passed on the fifth day of June, one thousand seven hundred and ninety-four, and entitled "An act making further provision for securing and collecting the duties on foreign and domestic distilled spirits, stills, wines and teas," be, and the same hereby is continued in force, until the end of the first session of the sixth Congress.

Approved, April 7, 1798.

May 7, 1800.

S. L., VOL. 2, CHAP. XLIII.—*An act to continue in force "An act laying an additional duty on salt imported into the United States, and for other purposes."*

The act of July 8, 1797, p. 38 this vol., continued for ten years (above).
Repealed March 3, 1807.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That an act passed on the eighth day of July, one thousand seven hundred and ninety-seven, entitled "An act laying an additional duty on salt imported into the United States, and for other purposes," shall be, and the same is hereby continued in force for and during the term of ten years from the third day of March, one thousand eight hundred, and from thence to the end of the next session of Congress thereafter and no longer.

Approved, May 7, 1800.

S. L., VOL. 2, CHAP. LXVI.—*An act to lay additional duties on certain articles imported.* May 13, 1800.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That from and after the thirtieth day of June next, the following duties, in addition to those now in force, and payable on the several articles herein after enumerated, shall be laid, levied, and collected upon those articles respectively, at their importation into the United States from any foreign port or place, that is to say; upon all brown sugar, one half cent per pound; upon all sugar candy, two cents and one half per pound; upon all molasses, one cent per gallon; and upon all goods, wares and merchandises now paying a duty of ten per centum ad valorem, two and one half per centum ad valorem.

Act of April 27, 1816, S. L., vol. 3, ch. 107. See p. 49 of this vol.

Additional duties on sugar, molasses and such articles as have paid ten per cent.

SEC. 2. *And be it further enacted*, That from and after the thirtieth day of June next, the duties now imposed and payable on wines, imported into the United States from any foreign port or place, shall cease and be abolished; and that in lieu thereof the following duties shall thenceforth be laid, levied, and collected, upon all wines so imported in casks, bottles, or other vessels, that is to say: upon all Malmsey, Madeira, and London particular Madeira wine, fifty-eight cents per gallon; upon all other Madeira wine, fifty cents per gallon; upon all Burgundy, Champaign, Rhenish, and Tokay wine, forty-five cents per gallon; upon all Sherry wine, forty cents per gallon; upon all Saint Lucar wine, forty cents per gallon; upon all claret and other wines not enumerated, when imported in bottles or cases, thirty-five cents per gallon; upon all Lisbon, Oporto, and other Portugal wines, thirty cents per gallon; upon all Teneriffe, Fayall, Malaga, Saint George and other Western Island wine, twenty-eight cents per gallon; and upon all other wines when imported otherwise than in bottles or cases, twenty-three cents per gallon.

Duties on wines.

SEC. 3. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified and imposed, in respect to all such goods, wares, and merchandises as aforesaid, as shall, after the said thirtieth day of June, be imported in ships or vessels not of the United States.

Additional duty on such articles imported in foreign vessels.

SEC. 4. *And be it further enacted*, That the duties laid by this act shall be levied and collected in the same manner, and under the same regulations and allowances as to drawbacks, mode of security, and time of payment respectively, with the several duties now in force on the respective articles herein before enumerated.

How the duties are to be collected.

SEC. 5. *And be it further enacted*, That on account of the additional duties laid on brown sugar and molasses by this act, the following sums respectively shall, from and after the thirty-first day of December next, be added to the drawbacks now allowed by law, on sugar refined within the United States and exported therefrom, and on spirits distilled from molasses within the United States and exported therefrom, that is to say: On all sugar so refined and exported, one cent per pound; and on all spirits so distilled and exported, one cent per gallon; which additional drawbacks shall be allowed and paid according to the regulations now established by law, respecting the present drawbacks allowed on the said articles.

Additional drawback on sugar refined, and spirits distilled from molasses in the United States.

Repealed April 6, 1802.

SEC. 6. *And be it further enacted*, That the proceeds of the duties, laid by this act, shall be solely appropriated and applied for the discharge of the interest and principal of the debts of the United States, heretofore contracted, or to be contracted during the present year.

Appropriation of the proceeds of these duties.

Approved, May 13, 1800.

S. L., VOL. 2, CHAP. XLV.—*An act to provide for the establishment of certain districts, and therein to amend an act entitled "An act to regulate the collection of duties on imports and tonnage," and for other purposes.* May 1, 1802.

SEC. 7. *And whereas*, it is provided by the hundred and fourth section of the collection law, that merchandise belonging to British subjects may

be brought (without regard to the character of the vessel importing the same) into the ports of the United States on the northern and northwestern frontiers, subject to no higher or other duties than are or shall be payable by the citizens of the United States, on the importation of the same in American vessels into the Atlantic ports of the United States, and it being just and reasonable that the same privilege should be extended to vessels and merchandise belonging to persons residing at New Orleans, and other ports of Louisiana and Florida, on the Mississippi, or any of its branches: *Be it further enacted*, that from and after the last day of June next, all goods and merchandise, the importation of which into the United States shall not be wholly prohibited, shall and may freely, for the purposes of commerce, be brought into the ports of the United States on the Mississippi, or any of its branches, in vessels belonging to New Orleans, or any other port of Louisiana or Florida, on the Mississippi; and such goods or merchandise shall be subject to no higher or other duties than are, or shall be payable by the citizens of the United States, on the importation of the same in American vessels into the Atlantic ports of the United States.

Goods brought to ports on the Mississippi from Louisiana, in vessels belonging thereto—to what duties subject.

Feb. 24, 1804.

S. L., VOL. 2, CHAP. XIII.—*An act for laying and collecting duties on imports and tonnage within the territories ceded to the United States, by the treaty of the thirtieth of April, one thousand eight hundred and three, between the United States and the French Republic, and for other purposes.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the same duties which by law now are, or hereafter may be laid on goods, wares, and merchandise imported into the United States, on the tonnage of vessels, and on the passports and clearances of vessels, shall be laid and collected on goods, wares, and merchandise imported into the territories ceded to the United States, by the treaty of the thirtieth of April, one thousand eight hundred and three, between the United States and the French Republic; and on vessels arriving in, or departing from the said territories.

Duties on imports and tonnage in Louisiana as in other States.

March 26, 1804.

[Expired.]

S. L., VOL. 1, CHAP. XLVI.—*An act further to protect the commerce and seamen of the United States against the Barbary powers.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of defraying the expenses of equipping, officering, manning, and employing such of the armed vessels of the United States, as may be deemed requisite by the President of the United States, for protecting the commerce and seamen thereof, and for carrying on warlike operations against the regency of Tripoli, or any other of the Barbary powers, which may commit hostilities against the United States, and for the purpose also of defraying any other expenses incidental to the intercourse with the Barbary powers, or which are authorized by this act: a duty of two and an half per centum ad valorem, in addition to the duties now imposed by law, shall be laid, levied, and collected upon all goods, wares and merchandise, paying a duty ad valorem, which shall, after the thirtieth day of June next, be imported into the United States from any foreign port or place: and an addition of ten per centum shall be made to the said additional duty in respect to all goods, wares and merchandise imported in ships or vessels not of the United States: and the duties imposed by this act shall be levied and collected in the same manner, and under the same regulations and allowances as to drawbacks, mode of security and time of payment respectively, as are already prescribed by law in relation to the duties now in force on the articles on which the said additional duty is laid by this act.

Act of April 21, 1806, p. 43, this vol.
Act of February 27, 1813, ch. 40.
1807, p. 43, this vol.
1806, p. 44, this vol.

An additional ad valorem duty of 2½ per cent imposed for defraying expenses in relation to the Barbary States.

Upon goods imported after the 30th June next.

The first section of this act continued in force by acts of 1806, p. 43, this vol., and 1813, p. 46, this vol.

SEC. 2. *And be it further enacted*, That a distinct account shall be kept of the duties imposed by this act, and the proceeds thereof shall constitute a fund, to be denominated "The Mediterranean Fund," and shall be applied solely to the purposes designated by this act: and the said additional duty shall cease and be discontinued at the expiration of three months after the ratification by the President of the United States, of a treaty of peace with the regency of Tripoli; unless the United States should then be at war with any other of the Barbary powers, in which case the said additional duty shall cease and be discontinued at the expiration of three months after the ratification by the President of the United States of a treaty of peace with such power: *Provided however*, that the said additional duty shall be collected on all such goods, wares, and merchandise, liable to pay the same, as shall have been imported previous to the day on which the said duty is to cease.

Distinct account of the duties imposed by this act; proceeds to be called the "Mediterranean fund;" when the duties cease.

Proviso, that the additional duties shall be collected on all goods imported before the act ceases.

SEC. 3. *And be it further enacted*, That the President of the United States, if he shall deem it necessary, shall be, and he is hereby authorized to cause to be purchased or built, officered, manned and equipped, two vessels of war, to carry not more than sixteen guns each, and likewise to hire or accept on loan in the Mediterranean sea, as many gun boats as he may think proper.

President authorized to employ a naval force in the Mediterranean.

President may purchase or build two additional vessels of war.

SEC. 4. *And be it further enacted*, That a sum not exceeding one million of dollars, to be paid out of any money in the treasury not otherwise appropriated, shall be, and the same is hereby appropriated (in addition to the sum heretofore appropriated for the same objects) for the purpose of defraying any of the expenses authorized by this act, which may be incurred during the present year: or if necessary the President of the United States is hereby authorized to borrow the said sum, or such part thereof as he may think proper, at a rate of interest not exceeding six per centum per annum, from the Bank of the United States, which is hereby empowered to lend the same, or from any other body or bodies politic or corporate, or from any person or persons; and so much of the proceeds of the duties laid by this act, as may be necessary, shall be and is hereby pledged for replacing in the treasury, the said sum of one million of dollars, or so much thereof as shall have been thus expended, and for paying the principal and interest of the said sum, or so much thereof as may be borrowed, pursuant to the authority given in this section: and an account of the several expenditures made under this act, shall be laid before Congress during their next session.

An additional sum appropriated, not to exceed one million of dollars.

President authorized to borrow this sum.

Bank of the United States authorized to lend.

See acts of 1809, p. 45, this vol.; 1810, p. 45; 1813, p. 47, this vol.

Accounts to be laid before Congress.

[1] Approved, March 26, 1804.

S. L., VOL. 2, CHAP. LVII.—*An act for imposing more specific duties on the importation of certain articles; and also, for levying and collecting light money on foreign ships or vessels, and for other purposes.*[2]

March 27, 1804.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the thirtieth day of June next, the following articles, in addition to those already exempted from duty, shall and may be imported free from any duty, namely, rags of linen, of cotton, of woollen and of hempen cloth; bristles of swine, regulus of antimony, unwrought clay, unwrought burr stones, and the bark of the cork tree.

Additional articles exempted from duty.

SEC. 2. *And be it further enacted*, That from and after the thirtieth day of June next, the duties now in force upon the articles herein after enumerated and described, at their importation into the United States, shall cease; and that, in lieu thereof, there shall be thenceforth laid, levied and collected upon the said articles, at their said importation, the several and respective rates or duties following, that is to say:

Additional duties imposed.

On foreign caught dried fish, fifty cents per quintal; on foreign caught

Specific articles and rates.

[1] Continued in force by act of February 13, 1813, till April 1, 1814.
[2] See act of March 3, 1805, chap. 40, S. L. p. 43, this vol.

pickled fish, as follows, to wit: On salmon, one hundred cents per barrel; on mackerel, sixty cents per barrel; on all other pickled fish, forty cents per barrel; on cables, tarred cordage, white lead, red lead, almonds, currants, prunes and plums, figs, raisins imported in jars and boxes, and muscadel raisins, two cents per pound; on all other kinds of raisins, one cent and a half per pound; on tallow, yellow ochre in oil, anchors and sheet iron, one cent and a half per pound; on Spanish brown, dry yellow ochre, slit and hoop iron, one cent per pound; on starch, three cents per pound; on hair powder, glue, and seines, four cents per pound; on pewter plates and dishes, four cents per pound; on untarred cordage, two cents and a half per pound; on quicksilver, six cents per pound; on Chinese cassia and gunpowder, four cents per pound; on cinnamon and cloves, twenty cents per pound; on mace, one dollar and twenty-five cents per pound; on nutmegs, fifty cents per pound; on black glass quart bottles, sixty cents per gross; on window glass, as follows—On all not above eight inches by ten, one dollar and sixty cents per hundred square feet; not above ten inches by twelve, one dollar and seventy five cents per hundred square feet; and on all above ten inches by twelve, two dollars and twenty-five cents per hundred square feet; on segars, two dollars per thousand; on kid and Morocco shoes, fifteen cents a pair; on foreign lime, fifty cents per cask containing sixty gallons; and on Sicily wine, thirty cents per gallon.

Ten per cent additional ad valorem duty upon importations in foreign vessels of the specified goods.

SEC. 3. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified and imposed in respect to all such goods, wares and merchandise as aforesaid, as shall, after the said thirtieth day of June, be imported in ships or vessels not of the United States.

Manner and terms of collection.

SEC. 4. *And be it further enacted*, That the duties laid by this act, shall be levied and collected in the same manner, and under the same regulations and allowances as to drawbacks, mode of security, and time of payment respectively, as the several duties now in force on the respective articles herein before enumerated: *Provided however*, that no drawbacks shall be allowed on the exportation of foreign fish, or fish oil, or of playing cards.

No drawback on the exportation of foreign fish or fish oil, or of playing cards.

Duties and drawbacks to apply to any specific quantity of goods in a ratable proportion.

SEC. 5. *And be it further enacted*, That all duties and drawbacks which, by virtue of this act, shall be payable and allowable on any specific quantity of goods, wares and merchandise, shall be deemed to apply, in proportion to any quantity greater or less than such specific quantity.

"Light money" to be levied on foreign vessels.

SEC. 6. *And be it further enacted*, That a duty of fifty cents per ton, to be denominated "light money," shall be levied and collected on all ships or vessels not of the United States, which, after the aforesaid thirtieth day of June next, may enter the ports of the United States: *Provided however*, that nothing in this act shall be so construed as to contravene any provision of the treaty or conventions concluded between the United States of America and the French Republic, on the thirtieth day of April, one thousand eight hundred and three: *And provided also*, that the said light money shall be levied and collected in the same manner, and under the same regulations, as the tonnage duties now imposed by law.

Act of March 3, 1805, ch. 40, S. L., vol. 2. See page 43 of this vol.

Proviso.

Proviso.

Act of March 3, 1805, p. 43, this vol.

The person exercising the duties of the late intendent of Louisiana to have the same jurisdiction in certain cases with the district courts of the United States.

1804, ch. 38, S. L.

SEC. 7. *And be it further enacted*, That the person exercising the powers which, under the Spanish government, were vested in the intendent of the province of Louisiana, shall, until a district court of the United States shall be established in the territory of Orleans, in conformity with the provisions of the act, intituled "An act erecting Louisiana into two territories; and providing for the temporary government thereof," have and exercise, in all cases whatever arising within the said territory under the laws regulating and providing for the collection of duties on imports and tonnage, or under any other revenue laws of the United States, the same jurisdiction and powers which, by law, are given to the district and circuit courts of the United States.

Fines, penalties, or forfeitures, by whom they may be remitted, &c.

And the powers to remit fines, penalties or forfeitures, and to remove disabilities, which, by law, are vested in the Secretary of the Treasury, may and shall, in all cases of such fines, penalties, forfeitures or dis-

abilities incurred within the territory of Orleans, and until a governor of the said territory shall be appointed and shall enter into the functions of his office, be exercised by the person exercising the powers which, under the Spanish government, were vested in the governor of the province of Louisiana; and the said powers to remit fines, penalties or forfeitures, and to remove disabilities, may and shall, in like manner, be exercised by the governor of the said territory, from the time when he shall enter into the functions of his office, in conformity with the provisions of the said act, until the end of the next session of Congress, and no longer.

Approved, March 27, 1804.

NOTE.—Above act shall not operate upon unregistered vessels or ships owned by citizens of the United States.

S. L., VOL. 2, CHAP. XL.—*An act to amend an act intituled "An act for imposing more specific duties on the importation of certain articles, and also for levying and collecting light money on foreign ships or vessels, and for other purposes."* March 3, 1805.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the sixth section of the act, intituled "An act for imposing more specific duties on the importation of certain articles; and also for levying and collecting light money on foreign ships or vessels, and for other purposes," shall not be deemed to operate upon unregistered ships or vessels, owned by citizens of the United States, in those cases, where such ship or vessel is in possession of a sea letter, or other regular document, issued from a custom-house of the United States, proving such ship or vessel to be American property: *Provided, however*, that upon the entry of every such ship or vessel from any foreign port or place, if the same shall be at the port or place at which the owner, or any of the part owners reside, such owner or part owners shall make oath or affirmation, that the sea letter or other regular document possessed by such ship or vessel, contains the name or names of all the persons who are then owners of the said ship or vessel; or if any part of such ship or vessel has been sold or transferred since the date of such sea letter or document, that such is the case, and that no foreign subject or citizen hath, to the best of his knowledge and belief, any share, by way of trust, confidence or otherwise, in such ship or vessel. And if the owner, or any part owner, shall not reside at the port or place, at which such ship or vessel shall enter, then the master or commander shall make oath or affirmation to the like effect. And if the owner or part owner, where there is one, or the master or commander, where there is no owner, shall refuse to swear or affirm as aforesaid, such ship or vessel shall not be entitled to the privileges granted by this act.

The sixth section of act for imposing more specific duties, etc., not to operate upon unregistered vessels of United States if possessed *bona fide* of sea letters, &c.

Act of March 27, 1804, ch. 57, S. L., vol. 2. See p. 41 of this volume.

If entry of any such ship or vessel shall be made at the port where the owner resides, he shall make oath or affirmation that the sea letter contains the names of every person who is owner or part owner of the vessel.

Approved, March 3, 1805.

S. L., VOL. 2, CHAP. XXXVIII.—*An act continuing in force for a further time, the first section of the act intituled "An act further to protect the commerce and seamen of the United States against the Barbary powers."* April 21, 1806.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the act passed on the twenty-fifth (sixth) day of March, one thousand eight hundred and four, intituled "An act further to protect the commerce and seamen of the United States against the Barbary powers," as is contained in the first section of the said act, be, and the same hereby is continued in force until the end of the next session of Congress, and no longer.

Approved, April 21, 1806.

Act of March 26, 1804, ch. 46, vol. 2, S. L. *Post*, pp. 44–47.
1807, ch. 30, vol. 2, S. L.
1808, ch. 11, vol. 2, S. L.
1809, ch. 7, vol. 2, S. L.
1809, ch. 5, vol. 2, S. L.
1811, ch. 3, vol. 2, S. L.
1812, ch. 18, vol. 2, S. L.
1813, ch. 40, vol. 2, S. L.

March 3, 1807.

S. L., VOL. 2, CHAP. XXX.—*An act repealing the acts laying duties on salt, and continuing in force, for a further time, the first section of the act, intituled "An Act further to protect the commerce and seamen of the United States, against the Barbary powers."*

After the 30th June, 1807, the act of July 8, 1797, p. 38 this volume repealed so far as respects the duty on salt.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the thirtieth day of June next, the act, intituled "An act laying an additional duty on salt imported into the United States, and for other purposes," passed the eighth day of July, one thousand seven hundred and ninety-seven, shall be, and the same hereby is repealed, and that from and after the thirty-first day of December next, so much of any act as lays a duty on imported salt, be, and the same hereby is repealed; and from and after the day last aforesaid, salt shall be imported into the United States free of duty: *Provided*, that for the recovery and receipt of such duties as shall have accrued, and on the days aforesaid respectively remain outstanding, and for the recovery and distribution of fines, penalties, and forfeitures, and the remission thereof, which shall have been incurred before and on the said days respectively, the provisions of the aforesaid act shall remain in full force and virtue.

Proviso.
The recovery and receipt of outstanding duties not be impaired.

Bounties on salt provisions and pickled fish taken off.
See p. 38, this vol.

SEC. 2. *And be it further enacted*, That from and after the first day of January next, so much of any act as allows a bounty on exported salt provisions and pickled fish, in lieu of drawback of the duties on the salt employed in curing the same, and so much of any act as makes allowance to the owners and crews of fishing vessels, in lieu of drawback of the duties paid on the salt used by the same, shall be, and the same hereby is repealed: *Provided*, that the provisions of the aforesaid acts shall remain in full force and virtue for the payment of the bounties or allowances incurred or payable on the first day of January next.

Proviso.

Mediterranean fund continued till 1st January, 1808.
Act of March 26, 1804, p. 40 this vol.

SEC. 3. *And be it further enacted*, That so much of the act, passed on the twenty-sixth day of March, one thousand eight hundred and four, intituled "An act further to protect the commerce and seamen of the United States, against the Barbary powers," as is contained in the first section of the said act, be, and the same hereby is continued in force until the first day of January next, and no longer: *Provided however*, that the additional duty laid by the said section shall be collected on all such goods, wares, and merchandise, liable to pay the same, as shall have been imported previous to that day.

Proviso.

Approved, March 3, 1807.

Jan. 19, 1808.

S. L., VOL. 2, CHAP. XI.—*An act to revive and continue in force for a further time the first section of the act, intituled "An Act further to protect the commerce and seamen of the United States against the Barbary powers."*

Part of a former act revived and continued in force.
Act of March 26, 1804, p. 40 this vol.
Act of Jan. 10, 1809, p. 45 this vol.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the act passed on the twenty-fifth day of March, one thousand eight hundred and four, intituled "An act further to protect the commerce and seamen of the United States against the Barbary powers," as is contained in the first section of the said act, be, and the same hereby is revived and continued in force, until the first day of January next: *Provided however*, that the additional duty laid by the said section, shall be collected on all such goods, wares, and merchandise, liable to pay the same, as shall have been imported previous to that day.

Proviso.

Approved, January 19, 1808.

March 4, 1808.

S. L., VOL. 2, CHAP. XXVIII.—*An act to allow the importation of old copper, saltpetre and sulphur, free of duty.*

Old copper may be imported free from duty after March 31, 1808.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the thirty-first day of March next, no duty shall be demanded or collected on the importation of old copper, which term shall apply only to such copper manufactures as have been worn out or otherwise so damaged as to be unfit for any other purpose than that of supplying a raw material, to be

manufactured anew. And it shall be lawful for the collector of the port or district in which such old copper shall arrive, should any doubt arise whether such importation comes within the intent and meaning of this act, to appoint one person, and the owner, importer, or consignee, to appoint another, who shall ascertain whether the copper imported comes under the denomination of old copper, as above described; and the proceedings in this instance shall be conducted in the like manner and form as the proceedings are directed to be had by the fifty-second section of the act passed the second of March, one thousand seven hundred and ninety-nine, regulating the collection of duties on imports and tonnage, in cases of incomplete entry, or of damage sustained by goods, wares and merchandise during the voyage.

Persons to determine if the article imported is within the provision of this act.

1799, ch. 22, sec. 52, vol. 1, S. L., p. 665.

SEC. 2. *And be it further enacted*, That from and after the said thirty-first day of March next, no duty shall be demanded or collected on the importation of saltpetre or sulphur.

Saltpeter and sulphur may also be imported free from duties.

Approved, March 4, 1808.

S. L., VOL. 2, CHAP. VI.—*An act to revive and continue in force, for a further time, the first section of the act, intituled "An act further to protect the commerce and seamen of the United States, against the Barbary powers."*

January 10, 1809.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the act, passed on the twenty-fifth day of March, one thousand eight hundred and four, intituled "An act further to protect the commerce and seamen of the United States, against the Barbary powers," as is contained in the first section of the said act, (and which was revived and continued in force for the time therein mentioned, by an act, intituled "An act to revive and continue in force, for a further time, the first section of the act, intituled An act further to protect the commerce and seamen of the United States, against the Barbary powers," passed the nineteenth day of January, one thousand eight hundred and eight,) be, and the same hereby is revived and continued in force, until the first day of January, one thousand eight hundred and ten: *Provided however*, that the additional duty laid by the said section shall be collected on all such goods, wares and merchandise, liable to pay the same, as shall have been imported previous to that day.

Act of March 26, 1804, ch. 46, vol. 2, S. L. See p. 40, this vol.

Act of January 19, 1808, ch. 11, vol. 2, S. L. See p. 44, this vol.

Additional duty.

Approved, January 10, 1809.

S. L., Vol. 2, CHAP. V.—*An act to revive and continue in force for a further time, the first section of the act entituled "An act further to protect the commerce and seamen of the United States, against the Barbary powers."*

January 12, 1810.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the act passed on the twenty-sixth day of March, one thousand eight hundred and four, entituled "An act further to protect the commerce and seamen of the United States, against the Barbary powers," as is contained in the first section of the said act, (and which was revived and continued in force, for the time therein mentioned, by an act, entituled "An act to revive and continue in force, for a further time, the first section of the act, entituled An act further to protect the commerce and seamen of the United States, against the Barbary powers," passed the tenth day of January, one thousand eight hundred and nine,) be, and the same hereby is revived and continued in force, until the fourth day of March, one thousand eight hundred and eleven: *Provided however*, that the additional duty laid by the said section, shall be collected on all such goods, wares and merchandise, liable to pay the same, as shall have been imported previous to that day.

Act of March 26, 1804, ch. 46, vol. 2, S. L. See p. 40, this vol.

Revival and continuance in force of the first section of the act creating the Mediterranean fund.

Act of April 21, 1806, ch. 28, vol. 2, S. L. See p. 43, this vol.

Act of January 31, 1812, ch. 18, S. L., vol. 2. See p. 4 this vol.

Proviso.

Approved, January 12, 1810.

NOTE.—Also continued in force by act of January 7, 1811. (See vol. 2, p. 615, S.L.)

January 31, 1812.

S. L., VOL. 2, CHAP. XVIII.—*An act to continue in force for a further time, the first section of the act, entituled "An act further to protect the commerce and seamen of the United States against the Barbary powers."*

Act of April 21, 1806, ch. 38, vol. 2, S. L. See p. 43, this vol.
Act of February 27, 1813, ch. 40, vol. 2, S. L. See p. 47, this vol.
The act continued in force.
1804, ch. 46, vol. 2, S. L., p. 48.
1810, ch., 5, vol. 2, S. L., p. 48.
1810, ch. 5, vol. 2, S. L., p. 48.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the act passed on the twenty-fifth day of March, one thousand eight hundred and four, entituled "An act further to protect the commerce and seamen of the United States against the Barbary powers." as is contained in the first section of the said act, and which was revived and continued in force for the time therein mentioned, by an act, entituled "An act to revive and continue in force for a further time, the first section of the act, entituled An act further to protect the commerce and seamen of the United States against the Barbary powers," passed on the twelfth day of January, one thousand eight hundred and ten, be, and the same is hereby continued in force until the fourth day of March, one thousand eight hundred and thirteen: *Provided however*, that the additional duty laid by the said section, shall be collected on all such goods, wares and merchandise liable to pay the same as shall have been imported previous to that day.

Vol. 2, p. 647, S. L.
Proviso.

Approved, January 31, 1812.

July 1, 1812.

S. L. VOL., 2, CHAP. CXII.—*An act for imposing additional duties upon all goods, wares and merchandise imported from any foreign port or place, and for other purposes.*

Act of March 3, 1815, ch. 99, p. 43, this vol.
Act of April 27, 1816, ch. 107, vol. 3, S. L., p. 49, this vol.
Additional duty of 100 per cent on foreign goods.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That an additional duty of one hundred per centum upon the permanent duties now imposed by law, upon goods, wares and merchandise imported into the United States, shall be levied and collected upon all goods, wares and merchandise, which shall, from and after the passing of this act, be imported into the United States from any foreign port or place.

Additional duty of 10 per cent on goods imported in foreign vessels.

SEC. 2. *And be it further enacted*, That an addition of ten per centum shall be made to the several duties imposed by this act, in respect to all such goods, wares and merchandise, as shall, from and after the passing of this act, be imported in ships or vessels not of the United States.

Additional duty on tonnage.

SEC. 3. *And be it further enacted*, That on all ships or vessels belonging wholly or in part to the subjects of foreign powers, which shall be entered in the United States, or the territories thereof, there shall be paid an additional duty at the rate of one dollar and fifty cents per ton.

Collection of duties

SEC. 4. *And be it further enacted*, That the additional duties laid by this act shall be levied and collected in the same manner, and under the same regulations and allowances, as to drawbacks, mode of security, and time of payment respectively, as are prescribed by law in relation to the duties now in force, on the articles on which the said additional duties are laid by this act.

Act of March 2, 1799, ch. 22, vol. 1, S. L.

Continuance of this act.

SEC. 5. *And be it further enacted*, That this act shall continue in force so long as the United States shall be engaged in war with Great Britain, and until the expiration of one year after the conclusion of peace, and no longer: *Provided however*, that the additional duties laid by this act shall be collected on all such goods, wares and merchandise, as shall have been previously imported.

Proviso.

Approved, July 1, 1812.

February 25, 1813.

S. L., VOL. 2, CHAP. XXX.—*An act to impose a duty on the importation of iron wire.*

[Repealed.]
Act of March 3, 1815, ch 76, vol. 3, S. L. See p. 47, this vol.
Act of February 5, 1816, ch. 10, S. L., vol. 3. See p. 48, this vol.
Duties upon iron wire.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That iron wire, which, from and after the passage of this act, shall be imported into the United States and the territories thereof, shall be subject to the same duty as is paid on the importation of iron, steel, or brass locks, hinges, hoes, anvils, and vices.

SEC. 2. *And be it further enacted*, That an addition of ten per centum shall be made on the rate of duty hereby directed to be collected on the importation of iron wire as aforesaid, in ships or vessels not of the United States. Additional duty imposed on wire imported in vessels not of the United States.

SEC. 3. *And be it further enacted*, That the duty laid by this act shall be levied and collected in the same manner, and under the same regulations and allowances as to drawbacks, mode of security, and time of payment, as the duties now in force on the articles herein before enumerated. How collected, &c.

Approved, February 25, 1813.

S. L., VOL. 2, CHAP. XL.—*An act to continue in force, for a limited time, the first section of the act entitled "An act further to protect the commerce and seamen of the United States against the Barbary powers."* February 27, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the act passed on the twenty-sixth day of March, one thousand eight hundred and four, entitled "An act further to protect the commerce and seamen of the United States against the Barbary powers," as is contained in the first section of the said act, and which was continued in force for the time therein mentioned, by an act, entitled "An act to continue in force for a further time the first section of the act, entitled An act further to protect the commerce and seamen of the United States against the Barbary powers," passed on the thirty-first day of January, one thousand eight hundred and twelve, be, and the same is hereby continued in force until the first day of April, one thousand eight hundred and fourteen, and thence to the end of the next ensuing session of Congress: *Provided however*, that the additional duty laid by said section shall be collected on all such goods, wares, and merchandise, liable to pay the same, as shall have been imported previous to the end of that session of Congress.

March 26, 1804, p. 40, this vol.

First section of the act continued in force.

1812, ch. 18, vol. 2, S. L. See p. 46, this vol.

Proviso.

Approved, February 27, 1813.

S. L., VOL. 3, CHAP. XXV.—*An act laying duty on imported salt.* July 29, 1813.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of January next (1814), a duty of twenty cents per pound shall be laid, imposed, and collected, upon all salt imported from any foreign port or place into the United States. In calculating the said duty, every fifty-six pounds of salt shall be computed as equal to one bushel.

Approved, July 29, 1813.

(NOTE.—See appendix, for act of Aug. 2, 1813.)

S. L., VOL. 3, CHAP. LXXVII.—*An act to repeal so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares and merchandise, imported into the United States, as imposes a discriminating duty on tonnage, between foreign vessels and vessels of the United States, and between goods imported into the United States in foreign vessels and vessels of the United States.* March 3, 1815.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares, and merchandise, imported into the United States, as imposes a discriminating duty of tonnage, between foreign vessels and vessels of the United States, and between goods imported into the United States in foreign vessels and vessels of the United States, be, and the same are hereby repealed, so far as the same respects the produce or manufacture of the nation to which such foreign ships or vessels may belong.

Act of January 7, 1824, ch. 4, vol. 4, S. L., and notes to the act.

Act of February 5, 1816, ch. 10, vol. 3, S. L. See p. 48, this vol.

Repeal of certain parts of acts imposing discriminating duties.

Foreign nations only, who reciprocate, can enjoy such advantage.

Such repeal to take effect in favour of any foreign nation, whenever the President of the United States shall be satisfied that the discriminating or countervailing duties of such foreign nation, so far as they operate to the disadvantage of the United States, have been abolished.

Approved, March 3, 1815.

February 5, 1816.

S. L., VOL. 3, CHAP. X.—*An act to continue in force the act entitled "An act for imposing additional duties upon all goods, wares, and merchandise, imported from any foreign port, or place, and for other purposes.*

Act of April 27, 1816, ch. 107, vol. 3, S. L. See p. 49, this vol.

Additional duties imposed by a former act upon merchandise, goods, &c., to be continued until June.

Act of July 1, 1812, ch. 112, vol. 2, S. L. See p. 46, this vol.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the additional duties upon goods, wares, and merchandise, imported into the United States, and upon the tonnage of vessels, imposed by the act, entitled "An act for imposing additional duties upon all goods, wares, and merchandise, imported from any foreign port or place, and for other purposes," passed on the first day of July, in the year one thousand eight hundred and twelve, shall continue to be laid, levied, and collected, in the mode therein prescribed, subject in all respects to the same regulations and provisions, and with the like fines, penalties, forfeitures, and remedies for breaches of the law, as are now provided by law, until the thirtieth day of June next, any thing in the said act to the contrary thereof, in any wise notwithstanding.

Additional duty of 42 per cent after June 30, 1816.

SEC. 2. *And be it further enacted,* That from and after the said thirtieth day of June next, there shall be laid, levied and collected, in the manner and under the regulations and allowances now prescribed by law, for the collection and drawback of duties on foreign goods, wares, and merchandise, an additional duty of forty-two per cent. on the duties which shall then exist on foreign goods, wares and merchandise, until a new tariff of duties shall be established by law.

This act not to be so construed as to affect or contravene any commercial treaty or stipulation with a foreign state.

Act of March 3, 1815, ch. 76, vol. 3, S. L. See p. 47, this vol.

SEC. 3. *And be it further enacted,* That nothing in this act contained shall be so construed as to contravene any provision of any commercial treaty, or convention, concluded between the United States and any foreign power or state; nor so as to impair, or in any wise affect the provisions of the act, entitled "An act to repeal so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares, and merchandise, imported into the United States, as imposes a discriminating duty on tonnage between foreign vessels, and vessels of the United States, and between goods imported into the United States in foreign vessels and in vessels of the United States," passed on the third day of March in the year one thousand eight hundred and fifteen.

Approved, February 5, 1816.

March 1, 1816.

S. L., VOL. 3, CHAP. XXII.—*An act concerning the convention to regulate the commerce between the territories of the United States and his Britannic Majesty.*

Act imposing higher duties on articles imported in British vessels no longer in force.

Be it enacted and declared by the Senate and House of Representatives of the United States of America, in Congress assembled, That so much of any act as imposes a higher duty of tonnage, or of impost on vessels and articles imported in vessels of Great Britain, than on vessels and articles imported in vessels of the United States, contrary to the provisions of the convention between the United States and his Britannic majesty, the ratifications whereof were mutually exchanged the twenty-second day of December, one thousand eight hundred and fifteen, be, from and after the date of the ratification of the said convention, and during the continuance thereof, deemed and taken to be of no force or effect.

Approved, March 1, 1816.

S. L., VOL. 3, CHAP. CVII.—*An act to regulate the duties on imports and tonnage.* April 27, 1816.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the thirtieth day of June, one thousand eight hundred and sixteen, the duties heretofore laid by law, on goods, wares and merchandise, imported into the United States, shall cease and determine, and there shall be levied, and collected, and paid, the several duties hereinafter mentioned, that is to say:

Act of April 30, 1816, ch. 172.
Act of March 3, 1817, ch. 51. See p. 53 of this vol.
Act of April 20, 1818, ch. 103. See p. 54 of this vol.
Act of April 20, 1818, ch. 98. See p. 54 of this vol.
Act of March 3, 1819, ch. 75. See p. 62 of this vol.
Act of April 18, 1820, ch. 44. See p. 63 of this vol.
Act of May 15, 1820, ch. 126. See p. 64 of this vol.

First. A duty of seven and a half per centum ad valorem, on all dyeing drugs and materials for composing dyes, not subject to other rates of duty; gum arabic, gum senegal, saltpetre; jewelry, gold, silver, and other watches, and parts of watches; gold and silver lace, embroidery and epaulettes; precious stones and pearls of all kinds, set or not set; bristol stones or paste work, and all articles composed wholly or chiefly of gold, silver, pearl and precious stones; and laces, lace veils, lace shawls, or shades, of thread or silk.

Time fixed for the abolition of the present duties upon goods, wares, and merchandise imported into the United States.

Second. A duty of fifteen per centum ad valorem on gold leaf, and on all articles not free, and not subject to any other rate of duty.

Third. A duty of twenty per centum ad valorem on hempen cloth or sail cloth, (except Russian and German linens, Russia and Holland duck) stockings, of wool or cotton; printing types; all articles manufactured from brass, copper, iron, steel, pewter, lead or tin, or of which these metals, or either of them, is the material of chief value; brass wire, cutlery, pins, needles, buttons, button moulds and buckles of all kinds; gilt, plated and japanned wares of all kinds: cannon, muskets, fire arms and side arms; Prussian blue, china ware, earthen ware, stone ware, porcelain and glass manufactures, other than window glass and black glass quart bottles.

Substitution of other ad valorem and specific duties.

[1]*Fourth.* A duty of twenty-five per centum ad valorem, on woollen manufactures of all descriptions, or of which wool is the material of chief value, excepting blankets, woollen rugs and worsted or stuff goods, shall be levied, collected and paid, from and after the thirtieth day of June next, until the thirtieth day of June, one thousand eight hundred and nineteen, and after that day, twenty per centum on the said articles; and on cotton manufactures of all descriptions, or of which cotton is the material of chief value, and on cotton twist, yarn or thread, as follows, viz: for three years next ensuing the thirtieth day of June next, a duty of twenty-five per centum ad valorem; and after the expiration of the three years aforesaid, a duty of twenty per centum ad valorem: *Provided*, That all cotton cloths, or cloths of which cotton is the material of chief value, (excepting nankeens, imported directly from China) the original cost of which at the place whence imported, with the addition of twenty per centum, if imported from the cape of Good Hope, or from places beyond it, and of ten per cent. if imported from any other place, shall be less than twenty-five cents per square yard, shall, with such addition, be taken and deemed to have cost twenty-five cents per square yard, and shall be charged with duty accordingly: *Provided also*, that all unbleached and uncoloured cotton twist, yarn or thread, the original cost of which shall be less than sixty cents per pound, shall be deemed and taken to have cost sixty cents per pound, and shall be charged with duty accordingly; and all bleached or coloured yarn, the original cost of which shall have been less than seventy-five cents per pound, shall be taken and deemed to have cost seventy-five cents per pound, and shall be charged with duty accordingly: *And provided further*, that cotton piece goods imported in ships or vessels of the United States which shall have sailed from the United States before the passage of this act, and shall arrive therein between the thirtieth day of June, one thousand eight hundred and sixteen, and the first day of June, one thousand eight hundred and seventeen, the original cost of which cotton piece goods, at the place

Ad valorem and specific duties.

[1] By act of April 20, 1818, the fourth paragraph of section one, of this act, was continued in force until June 30, 1826. See vol. 3, S. L., p. 461.

whence imported, shall have been less than twenty-five cents per square yard, shall be admitted to entry, subject only to a duty of thirty-three and a third per centum on the cost of the said cotton piece goods in India, and on the usual addition of twenty per centum on that cost.

Fifth. A duty of thirty per centum ad valorem on umbrellas, parasols, of whatever materials made, and sticks or frames for umbrellas or parasols; bonnets and caps for women, fans, feather ornaments for head-dresses, artificial flowers, millinery of all sorts; hats or caps of wool, fur, leather, chip, straw or silk; cosmetics, washes, balsams, perfumes; painted floor cloths; mats, of grass or flags; salad oil, pickles, capers, olives, mustard, comfits or sweetmeats, preserved in sugar or brandy, wafers, cabinet wares, and all manufactures of wood; carriages of all descriptions, and parts thereof; leather, and all manufactures of leather, or of which leather is the material of chief value; saddles, bridles, harness; paper of every description, paste-board, paper hangings, blank books, parchment, vellum; brushes, canes, walking sticks, whips; and clothing ready made. And in all cases where an ad valorem duty shall be charged, it shall be calculated on the net cost of the article, at the place whence imported (exclusive of packages, commissions and all charges) with the usual addition established by law, of twenty per cent. on all merchandise, imported from places beyond the cape of Good Hope, and of ten per centum on articles imported from all other places.

Sixth. The following duties, severally and specifically: on ale, beer and porter, in bottles, fifteen cents per gallon; on ale, beer and porter, imported otherwise than in bottles, ten cents per gallon; on alum, one dollar per hundred weight; on almonds, three cents per pound; on black glass quart bottles, one hundred and forty-four cents per groce; on boots, one dollar and fifty cents per pair; on bristles, three cents per pound; on playing cards, thirty cents per pack; on tarred cables and cordage, three cents per pound; on untarred cordage, yarns, twine, packthread, and seines, four cents per pound; on tallow candles, three cents per pound: on wax and spermaceti candles, six cents per pound; on Chinese cassia, six cents per pound; on cinnamon, twenty-five cents per pound; on cloves, twenty-five cents per pound: on cheese, nine cents per pound; on chocolate, three cents per pound; on cocoa, two cents per pound; on coal, five cents per heaped bushel; on copperas, one dollar per hundred weight; on copper rods, bolts, spikes or nails, and composition rods, bolts, spikes or nails, four cents per pound; on coffee, five cents per pound; on cotton, three cents per pound: on currants, three cents per pound; on figs, three cents per pound; on foreign caught fish, one dollar per quintal; on mackerel, one dollar and fifty cents per barrel; on salmon, two dollars per barrel, and on all other pickled fish, one dollar per barrel: on window glass, not above eight inches by ten inches in size, two dollars and fifty cents per hundred square feet; on the same, not above ten inches by twelve inches in size, two dollars and seventy-five cents per hundred square feet; on the same, if above ten inches by twelve inches in size, three dollars and twenty-five cents per hundred square feet; on glue, five cents per pound; on gunpowder, eight cents per pound; on hemp, one dollar and fifty cents per hundred weight; on iron or steel wire not exceeding number eighteen, five cents per pound, and over number eighteen, nine cents per pound; on iron, in bars and bolts, excepting iron manufactured by rolling, forty-five cents per hundred weight; on iron in sheets, rods and hoops, two dollars and fifty cents per hundred weight, and in bars or bolts, when manufactured by rolling, and on anchors, one dollar and fifty cents per hundred weight; on indigo, fifteen cents per pound; on lead, in pigs, bars or sheets, one cent per pound; on shot manufactured of lead, two cents per pound; on red and white lead, dry or ground in oil, three cents per pound; on mace, one dollar per pound; on molasses, five cents per gallon; on nails, three cents per pound: on nutmegs, sixty cents per pound; on pepper, eight cents per pound; on pimento, six cents per pound; on plums, and prunes, three cents per pound; on muscatel raisins, and raisins in jars and boxes, three cents per pound; on all other

Ad valorem and specific duties.

raisins, two cents per pound; on salt, twenty cents per bushel of fifty-six pounds; on ochre, dry, one cent per pound, in oil, one and a half cents per pound; on steel, one dollar per hundred weight; on segars, two dollars and fifty cents per thousand; on spirits, from grain of first proof, forty-two cents per gallon; of second proof, forty-five cents per gallon; of third proof, forty-eight cents per gallon; of fourth proof, fifty-two cents per gallon; of fifth proof, sixty cents per gallon; above fifth proof, seventy-five cents per gallon; on spirits from other materials than grain, of first and second proof, thirty-eight cents per gallon; of third proof, forty-two cents per gallon; of fourth proof, forty-eight cents per gallon; of fifth proof, fifty-seven cents per gallon; above fifth proof, seventy cents per gallon; on shoes, and slippers of silk, thirty cents per pair; on shoes, and slippers of leather, twenty-five cents per pair; on shoes and slippers for children, fifteen cents per pair; on spikes, two cents per pound; on soap, three cents per pound; on brown sugar, three cents per pound; on white clayed or powdered sugar, four cents per pound; on lump sugar, ten cents per pound; on loaf sugar and on sugar candy, twelve cents per pound;[1] on snuff, twelve cents per pound; on tallow, one cent per pound; on tea, from China, in ships or vessels of the United States, as follows, viz. bohea, twelve cents per pound; souchong and other black, twenty-five cents per pound; imperial, gunpowder, and gomee, fifty cents per pound; hyson and young hyson, forty cents per pound; hyson skin and other green, twenty-eight cents per pound; on teas, from any other place, or in any other than ships or vessels of the United States, as follows, viz. bohea, fourteen cents per pound; souchong and other black, thirty-four cents per pound; imperial, gunpowder and gomee, sixty-eight cents per pound; hyson and young hyson, fifty-six cents per pound; hyson skin and other green, thirty-eight cents per pound; on manufactured tobacco, other than snuff and segars, ten cents per pound; on whiting and Paris white, one cent per pound; on wine, as follows, viz. on Madeira, Burgundy, Champaign, Rhenish and Tokay, one dollar per gallon; on Sherry and St. Lucar, sixty cents per gallon; on other wine, not enumerated, when imported in bottles or cases, seventy cents per gallon; on Lisbon, Oporto and other wines of Portugal, and on those of Sicily, fifty cents per gallon; on Teneriffe, Fayal, and other wines of the western islands, forty cents per gallon; on all other wines when imported otherwise than in cases and bottles, twenty-five cents per gallon; on Russia duck, (not exceeding fifty-two archeens each piece,) two dollars; on ravens duck, (not exceeding fifty-two archeens each piece,) one dollar and twenty-five cents; on Holland duck, (not exceeding fifty-two archeens each piece,) two dollars and fifty cents; on spermaceti oil of foreign fishing, twenty-five cents per gallon; on whale and other fish oil, of foreign fishing, fifteen cents per gallon; and on olive oil in casks, at twenty-five cents per gallon.

Specific duties.

SEC. 2. *And be it further enacted*, That the following articles shall be imported into the United States free of duties; that is to say, all articles imported for the use of the United States; philosophical apparatus, instruments, books, maps, charts, statues, busts, casts, paintings, drawings, engravings, specimens of sculpture, cabinets of coins, gems, medals, and all other collections of antiquities, statuary, modelling, painting, drawing, etching or engraving, specially imported by order and for the use of any society incorporated for philosophical or literary purposes,

Articles exempt from duties.

[1] The revenue or tariff act of 1816, ch. 107, lays a duty on "loaf sugar," of twelve cents a pound. Held that the words "loaf sugar," must be understood according to their general meaning in trade and commerce, and buying and selling; and if upon evidence it appeared that loaf sugar meant sugar in loaves, then crushed loaf sugar was not loaf sugar within the act. (The United States v. Ebenezer Breed and others, 1 Sumner's C. C. R., 159.)

To constitute an evasion of a revenue act, which shall be deemed, in point of law, a fraudulent evasion, it is not sufficient that the party introduces another article perfectly lawful, which defeats the policy contemplated by the act, or which supersedes or diminishes the use of the article taxed by the act. (There must be substantially an introduction of the very thing taxed, under a false denomination or cover, with the intent to evade or defraud the act. *Ibid.*, 166.)

or for the encouragement of the fine arts, or by order, and for the use of any seminary of learning; specimens in natural history, mineralogy, botany, and anatomical preparations, models of machinery and other inventions, plants and trees; wearing apparel and other personal baggage in actual use, and the implements or tools of trade of persons arriving in the United States; regulus of antimony, bark of the cork tree, unmanufactured; animals imported for breed; burr stones, unwrought; gold coin, silver coin, and bullion; clay; unwrought copper, imported in any shape for the use of the mint; copper and brass, in pigs, bars, or plates, suited to the sheathing of ships; old copper and brass, and old pewter, fit only to be re-manufactured; tin, in pigs or bars; furs, undressed, of all kinds; raw hides and skins; lapis calaminaris; plaster of Paris; rags of any kind of cloth; sulphur or brimstone; barilla; Brazil wood, brazilletto, red wood, camwood, fustic, logwood, Nicaragua, and other dye woods; wood, unmanufactured, of any kind; zinc, teutenague or spelter.

SEC. 3. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified and imposed, in respect to all goods, wares, and merchandise, on the importation of which in American or foreign vessels a specific discrimination has not been herein already made, which, after the said thirtieth day of June, one thousand eight hundred and sixteen, shall be imported, in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to goods, wares and merchandise, imported in ships or vessels not of the United States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as are paid on goods, wares and merchandise, imported in ships or vessels of the United States.

Regulations as to drawback.

SEC. 4. *And be it further enacted*, That there shall be allowed a drawback of the duties, by this act imposed, on goods, wares, and merchandise imported into the United States, upon the exportation thereof within the time, and in the manner prescribed by the existing laws, subject to the following provisions, that is to say: that there shall not be an allowance of the drawback of duties in the case of goods imported in foreign vessels from any of the dominions, colonies or possessions of any foreign power, to and with which the vessels of the United States are not permitted to go and trade; that there shall not be an allowance of the drawback of duties for the amount of the additional duties by this act imposed on goods imported in vessels not of the United States; that there shall not be an allowance of the drawback in case of foreign dried and pickled fish, and other salted provisions, fish oil, or playing cards; that there shall be deducted and retained from the amount of the duties on goods exported, with the benefit of drawback, (other than spirits) two and a half per centum; and that there shall be retained in the case of spirits exported with the benefit of drawback, two cents per gallon upon the quantity of spirits, and also three per centum on the amount of duties payable on the importation thereof. But, nevertheless, the provisions of this act shall not be deemed in any wise to impair any rights and privileges, which have been or may be acquired by any foreign nation, under the laws and treaties of the United States, upon the subject of exporting goods from the United States, with the benefit of a drawback of the duties payable upon the importation thereof.

Time allowed for giving exportation bonds.

SEC. 5. *And be it further enacted*, That after the thirtieth day of June next, in all cases of entry of merchandise for the benefit of drawback, the time of twenty days shall be allowed from the date of the entry, for giving the exportation bonds for the same: *Provided*, That the exporter shall, in every other particular, comply [with] the regulations and formalities heretofore established for entries of exportation for the benefit of drawback.

Duties on tonnage, &c., to remain as they are.

SEC. 6. *And be it further enacted*, That the duty on the tonnage of vessels, and the bounties, advances, and drawbacks in the case of exporting pickled fish, of the fisheries of the United States, in the case of American vessels employed in the fisheries, and in the case of export-

ing sugar, refined within the United States, shall be and continue the same as the existing law provides. *Provided always*, That this provision shall not be deemed in anywise to impair any rights and privileges, which have been, or may be acquired by any foreign nation, under the laws and treaties of the United States, relative to the duty of tonnage on vessels.

Proviso.

SEC. 7. *And be it further enacted*, That the existing laws shall extend to, and be in force for the collection of the duties imposed by this act, on goods, wares, and merchandise, imported into the United States; and for the recovery, collection, distribution and remission of all fines, penalties, and forfeitures; and for the allowance of the drawbacks and bounties by this act authorized, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter and thing, in the existing laws contained, had been inserted in, and re-enacted by this act. And that all acts, and parts of acts, which are contrary to this act, and no more, shall be, and the same are hereby repealed.

Provisions of existing laws adopted with respect to this.

Parts of former laws also to apply.

SEC. 8. *And be it further enacted*, That the act passed the third day of March, one thousand eight hundred and fifteen, entitled "An act to repeal so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares and merchandise imported into the United States, as imposes a discriminating duty on tonnage between foreign vessels and vessels of the United States, and between goods imported into the United States in foreign vessels and vessels of the United States," shall apply and be in full force as to the discriminating duties established by this act on the tonnage of foreign vessels, and the goods, wares, and merchandise therein imported.

Discriminating duties.

Act of March 3, 1815, ch. 76. See p. 47, this vol.

Approved, April 27, 1816.

S. L., VOL. 3, CHAP. III.—*An act supplementary to an act to regulate the duties on imports and tonnage.*

January 14, 1817.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the tonnage duties to be paid by ships or vessels which shall be entered in the United States, excepting only such foreign ships or vessels as shall be entered from any foreign port or place to or with which vessels of the United States are not ordinarily permitted to go and trade, shall be the same as are provided by the act, entitled "An act imposing duties on the tonnage of ships or vessels," passed on the twentieth day of July, in the year of our Lord one thousand seven hundred and ninety: *Provided always*, That nothing in this act contained shall be deemed in any wise to impair any rights and privileges which have been or may be acquired by any foreign nation under the laws and treaties of the United States relative to the duty on tonnage of vessels.

Tonnage duties to be the same as by the act of July 20, 1790, ch. 30, vol. 1, S. L., except, &c.

Act of April 27, 1816, ch. 107. See p. 49, this vol.

Act of March 3, 1817, ch. 109. See note p. 54, this vol.

Proviso: as to treaty rights, &c.

SEC. 2. *And be it further enacted*, That on all foreign ships or vessels, which shall be entered in the United States before the thirtieth day of June next, from any foreign port or place, to and with which vessels of the United States are not ordinarily permitted to go and trade, there shall be paid a duty at the rate of two dollars per ton. And the duties provided by this act shall be levied and collected in the same manner and under the same regulations as are prescribed by law in relation to the duties upon tonnage now in force.

Two dollars per ton on vessels from ports, where, &c.

The duties to be collected as prescribed by law.

Approved January 14, 1817.

S. L., VOL. 3, CHAP. LI.—*An act supplementary to "An act to regulate the duties on imports and tonnage."*

March 3, 1817.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That in all cases where an ad valorem duty shall be charged, it shall be calculated on the net cost of the article at the place whence imported, (exclusive of packages, com-

Act of July 20, 1790, ch. 30, vol. 1, S. L.

Act of April 27, 1816, ch. 107. See p. 49, this vol.

Act of January 14, 1817, ch. 3. See p. 53, this vol.

missions, charges of transportation, export duty, and all other charges,) with the usual addition, established by law, of twenty per cent. on all merchandise imported from places beyond the Cape of Good Hope, and of ten per cent. on articles imported from all other places.

Ad valorem duty to be on the net cost of the article whence imported.

Approved, March 3, 1817.

Mrach 3, 1817.

NOTE.

As to landing goods brought in steamboats from Canada on Lake Champlain.

S. L., VOL. 3, SEC. 4. *And be it further enacted*, That when any goods, wares, or merchandise, shall hereafter be imported from the province of Lower Canada into the United States, in any steamboat on Lake Champlain, and the said goods, wares, and merchandise, shall have been duly entered, the duties thereon paid, or secured, at the office of the collector of any district adjoining lake Champlain, it shall be lawful to land such goods, wares, or merchandise, in the same, or any other, district adjoining said lake Champlain, any law to the contrary notwithstanding.

March 3, 1817.

Act of January 14 1817, ch. 3.

Two dollars per ton on foreign vessels from foreign ports with which vessels of the United States are not permitted to enter and trade.

S. L., VOL. 3, p. 369. *Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled*, That on all foreign ships or vessels which shall be entered in the United States, after the thirtieth day of June next, from any foreign port or place, to and with which vessels of the United States are not [ordinarily] permitted to enter and trade, there shall be paid a duty [at] the rate of two dollars per ton, to be levied and collected in the same manner, and under the same regulations, as are prescribed by law in relation to the duties upon tonnage now in force.

Approved, March 3, 1817.

April 20, 1818.

STAT. L., VOL. 3, CHAP. LXXIX.—*An act supplementary to an act entitled "An act to regulate the collection of duties on imports and tonnage," passed the second day of March, one thousand seven hundred and ninety-nine.*

Act of March 2, 1799, ch. 22, vol. 1, S. L.

Act of April 18, 1820, ch. 44, vol. 3, S. L.

Act of March 1, 1823, ch. 20, vol. 3, S. L.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the passing of this act, no goods, wares, or merchandise, imported into the United States, and subject to an ad valorem duty, shall be admitted to entry with the collector of the district into which the same are brought, unless the owner, consignee, or other importer of such goods, wares, or merchandise, shall produce to such collector the original invoice thereof; but the same shall be deposited and remain in the public warehouse, at the expense and risk of the owner of such goods, wares, or merchandise, until such invoice be produced: *Provided, however*, That in all cases where such goods, wares, or merchandise shall have been imported from a port or place on this side the Cape of Good Hope, if such invoice or invoices be not produced in six months, and from the Cape of Good Hope, or any port or place beyond the same, within nine months, from the time of such importation, then the said goods, wares, or merchandise, shall be appraised and the duties estimated thereon, in the manner hereinafter directed: *And provided always*, That this prohibition shall not extend to such goods, wares, or merchandise, as shall have been taken from a wreck.

Imported goods subject to ad valorem duty, &c., not to be admitted to entry, unless the owner, &c., produces the original invoice to the collector.

The goods to remain in the public warehouse, &c.

Proviso.

Proviso.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury be, and is hereby, authorized and empowered, if, in his judgment, the circumstances under which such goods, wares, or merchandise, shall have been imported, or any other circumstances connected therewith, render it expedient, to direct the collector in whose district such goods, wares, or merchandise, may be, to admit the same to entry, on an appraisement duly made thereof in the manner hereinafter prescribed: *Provided*, The owner, agent, consignee, or importer, of such goods, wares, or merchandise, shall first give bond, with sufficient sureties, to the United States, to produce to such collector the invoice of such goods, wares, or merchandise, within eight months, if the same were imported from any port or place on this side the Cape of Good Hope, and within fifteen months, if from the Cape of Good Hope, or port or place beyond the same, and to pay any amount of duty to which it shall appear, by such invoice, the said goods, wares, or merchandise, were subject, over and above the amount of duties estimated on the said appraisement.

The Secretary of the Treasury, if he deems it expedient, may direct the collector to admit the goods to entry on appraisement, &c.

Proviso.

The person making entry of goods subject to ad valorem duty to declare the owner.

SEC. 3. *And be it further enacted*, That, when an entry shall be made with any collector of any goods, wares, or merchandise imported into the United States, and subject to an ad valorem duty, the person making such entry shall, if he be owner of such goods, wares, or merchandise, declare the same on oath, and if he be not the owner, shall declare on oath the name and residence of the owner of such goods, wares, or merchandise.

The ad valorem rates of duty, how estimated.

SEC. 4. *And be it further enacted*, That the ad valorem rates of duty upon goods, wares, and merchandise, shall be estimated by adding twenty per cent. to the actual cost thereof, if imported from the Cape of Good Hope, or from any island, port, or place, beyond the same, and ten per cent. on the actual cost thereof, if imported from any other place or country, including all charges, except commissions, outside packages, and insurance.

The owner, &c., of goods subject to an ad valorem duty to declare on oath that the invoice exhibits the true value, &c.

SEC. 5. *And be it further enacted*, That, in addition to the oath now required by law to be taken by any owner, consignee, agent, or importer, on the entry of any goods, wares, or merchandise, imported into the United States, such owner, consignee, agent, or importer, shall, on the entry of any goods, wares, or merchandise so imported, and subject to an ad valorem duty, declare on oath, that the invoice produced by him exhibits the true value of such goods, wares, or merchandise, in their actual state of manufacture, at the place from which the same were imported.

When goods subject to an ad valorem duty are consigned to a person to be entered, &c., they shall remain in the public warehouse, &c.

SEC. 6. *And be it further enacted*, That, when goods, wares, or merchandise, imported into the United States, subject to an ad valorem duty, shall be consigned to any person to be entered by him, and to be delivered to order, or to any other person, such goods, wares, or merchandise, shall be deposited and remain in the public warehouse, at the expense and risk of the owner, until the person authorized to receive them shall appear and make the additional oath required by the fifth section of this act, or (if such person shall not reside at the place of such importation) until the invoice of such goods, wares, and merchandise, accompanied by a notarial act of his having taken the said oath, shall be produced to the collector in whose district such goods, wares, or merchandise, may be: *Provided*, That, if the provisions of this section shall not be complied with in four months from the time of the importation of such goods, wares, or merchandise, the same shall be subject to the appraisement required by this act.

If the oath is not made or produced within four months, the goods are to be appraised.

Imported goods subject to ad valorem duty, reshipped and transported coastwise, &c., to be produced, &c.

SEC. 7. *And be it further enacted*, That when goods, wares, or merchandise, imported, and subject to duty as aforesaid, shall be reshipped and transported coastwise, from one district to another, in the packages in which the same were imported, an invoice, or a copy of such invoice, verified by the additional oath required by the fifth section of this act, and certified under the official seal of the collector with whom the entry on the importation of such goods, wares, or merchandise, was made, shall be produced at the port to which the same shall be transported, and the same inspection of such goods, wares, or merchandise, shall be made, as if they had been brought direct from a foreign port or place; and if the invoice, verified as aforesaid, shall not be so produced, such goods, wares, or merchandise, shall be deposited and remain in the public warehouse, at the expense and risk of the owner thereof, until the invoice, verified and certified in the manner above required, shall be produced; and goods, wares, or merchandise, imported, and subject to duty as aforesaid, may be transported coastwise, to one or more districts within the United States.

If the invoice and oath are not produced.

Goods subject to ad valorem duty may be transported coastwise.

Imported goods subject to ad valorem duty, belonging to nonresidents, must be accompanied by an invoice, &c.

SEC. 8. *And be it further enacted*, That any goods, wares, or merchandise, imported and subject to duty as aforesaid, and belonging to a person or persons residing, and, at the time of such importation, being, out of the United States, shall not be admitted to entry, after six months from the passage of this act, if imported from a port or place on this side the Cape of Good Hope, or, after fifteen months from the passage thereof, if imported from the Cape of Good Hope or any port beyond the same, unless the invoice of such goods, wares, or merchan-

dise, shall be verified in the manner required by the fifth section of this act, before the consul of the United States at the port at which the said goods, wares, or merchandise, were shipped, or before a consul of the United States in the country in which the said port may be; and such owner or owners shall further declare on oath, whether he or they are the manufacturers, in whole, or in part, of such goods, wares, or merchandise, or are concerned, directly or indirectly, in the profits of any art or trade by which they have been brought to their present state of manufacture; and, if so, he or they shall further swear, that the prices charged in the aforesaid invoice are the current value of the same at the place of manufacture, and such as he or they would have received if the same had been there sold in the usual course of trade: *Provided*, That if there be no consul of the United States in the country from whence the shipment of such goods, wares, or merchandise, is made, the oath hereby required shall be made before a notary public, or other officer duly authorized to administer oaths, whose official character shall be certified by a consul of a nation at that time in amity with the United States, if there be one in such country.

The owner to declare on oath whether he is the manufacturer, &c.

Proviso.

SEC. 9. *And be it further enacted*, That, for the appraisement of goods, wares, or merchandise, required by this act, or by any other act concerning imports and tonnage, the President of the United States, by and with the advice and consent of the Senate, shall appoint, in each of the ports of Boston, New York, Philadelphia, Baltimore, Charleston, and New Orleans, two persons well qualified to perform that duty, on the part of the United States, who, before they enter thereon, shall severally make oath diligently and faithfully to inspect and examine such goods, wares, or merchandise, as the collector may direct, and truly to report, to the best of their knowledge and belief, the true value thereof when purchased, at the place or places from whence the same were imported; and, when any appraisement is to be made in the said principal ports, the two appraisers so appointed therein, together with a respectable resident merchant, chosen by the party in interest, and sworn in like manner, to examine and report, shall make such appraisement, the said merchant having also made oath that he has no direct or indirect interest in the case; but when any appraisement is to be made in ports other than those above named, two respectable resident merchants, selected by the collector, together with a respectable resident merchant, chosen by the party in interest, who shall have severally taken the oaths required by this section, shall be the appraisers: *Provided*, That in any case where the party in interest shall decline or neglect to choose a respectable resident merchant to join in such appraisement, the collector shall make the selection necessary to the due execution of this act, and the appraisement so made by them, or a majority of them, shall be valid and effectual in law; and the Secretary of the Treasury shall have authority to direct the appraisers for any collection district to attend in any other district for the purpose of appraising any goods, wares, or merchandise, imported therein; and for such service they shall, respectively, receive at the rate of five dollars a day whilst engaged therein, and at the rate of five dollars for every twenty-five miles in going to, and returning from, such district; which shall form no part of the salary provided for by this act. And the President of the United States is hereby authorized, in the recess of the Senate, to appoint the appraisers of the said ports, which appointment shall continue in force until the end of the next session of Congress.

Two persons in the ports of Boston, New York, Philadelphia, Baltimore, Charleston, and New Orleans to be appointed.

Appraisement to be made by the appraisers and a resident merchant.

Appraisements in other ports.

Proviso.

The President may appoint in the recess of the Senate, &c.

SEC. 10. *And be it further enacted*, That any merchant who shall be chosen by the collector, or by the party in interest, to make any appraisement required under this act, or under any other act respecting imports and tonnage, and who shall, after due notice of such choice has been given, decline or neglect to assist at such appraisement, shall be subject to a fine of not more than fifty dollars, and to the costs of prosecution in any court of the United States having cognisance of the same.

Merchants chosen to make appraisement declining or neglecting to assist subject to a fine of fifty dollars, &c.

SEC. 11. *And be it further enacted*, That whenever, in the opinion of the collector, there shall be just grounds to suspect that goods, wares,

Whenever the collector suspects that imported goods sub-

or merchandise, subject to an ad valorem duty, and imported into his district, have been invoiced below the true value of such goods, wares, or merchandise, in their actual state of manufacture, at the place from which they were imported, such collector shall direct the same to be appraised in the manner prescribed by the ninth section of this act: and if the value at which the same shall be appraised shall exceed, by twenty-five per centum, the invoice prices thereof, then, in addition to the ten or twenty per centum, as the case may be, laid upon correct and regular invoices according to law, there shall be added fifty per cent. on the appraised value; on which aggregate amount the duties on such goods, wares, or merchandise, shall be estimated.

Ject to ad valorem duty have been invoiced below the true value, &c., he shall direct them to be appraised.

SEC. 12. *And be it further enacted*, That in all cases where the appraised value of any goods, wares, or merchandise, appraised under this, or any other act concerning imports and tonnage, shall exceed, by less than twenty-five per centum, the invoice value thereof, such appraised value shall be considered the true value of such goods, wares, or merchandise, upon which the duty is to be estimated, with the addition of such per centum as is by law required; but in all cases where the appraised value shall be less than the invoice value, the duty shall be charged on the invoice value in the same manner as if no appraisement had been made.

The appraised to be considered the true value where it exceeds the invoice value by less than 25 per cent, &c.

SEC. 13. *And be it further enacted*, That any goods, wares, or merchandise, subject to an ad valorem duty, and belonging to a person or persons, residing, and at the time of the importation thereof, being out of the United States, and which shall be imported in the United States, but, for want of the verification required by the eighth section of this act, not admitted to entry, shall be subject to the same appraisement, and to the same addition to the appraised value, as are prescribed by the eleventh section of this act, in the case of fraudulent invoices.

Goods subject to ad valorem duty belonging to nonresidents.

SEC. 14. *And be it further enacted*, That one-half of the duty accruing on the additional fifty per centum, which may be imposed on any goods, wares, or merchandise, in virtue of the eleventh section of this act, shall be divided among the custom-house officers of the port in which such goods, wares, or merchandise, may be, in the manner prescribed by the act, entitled "An act to regulate the [collection of the] duties on imports and tonnage," passed on the second of March, one thousand seven hundred and ninety-nine.

Division of forfeitures.

Act of March 2, 1799, ch. 22, S. L.

SEC. 15. *And be it further enacted*, That before any goods, wares, or merchandise, which may be taken from any wreck, shall be admitted to entry, the same shall be appraised in the manner prescribed by the ninth section of this act; and the same proceedings shall also be had, where a reduction of duties shall be claimed, on account of damage which any goods, wares, or merchandise, imported into the United States, shall have sustained in the course of the voyage.

Goods taken from a wreck to be appraised.

Goods damaged on the voyage

SEC. 16. *And be it further enacted*, That the expenses of appraisements made under this act shall, in all cases, be borne by the owner or owners of the goods, wares, or merchandise, appraised, except when the appraisement ordered under the eleventh section shall not exceed the invoice value of such goods, wares, or merchandise, and where it shall be made on goods damaged by the voyage; and except, also, when the goods, wares, or merchandise, appraised, shall have been taken from a wreck.

Expenses of appraisement to be borne by owners, except, &c.

Exception.

SEC. 17. *And be it further enacted*, That each of the appraisers who may be appointed under the ninth section of this act, in the several ports therein named, excepting New York, shall receive, as a compensation for his services, one thousand five hundred dollars per annum, and the appraisers for the port of New York shall receive each two thousand dollars per annum; and the merchants who may act as appraisers under this act shall receive for their services, while employed on that duty, a compensation of five dollars per diem; and the said sum of five dollars per diem, for each of the appraisers (whether official appraisers or selected merchants) shall be paid to the collector, by the owner or agent of the goods, wares, or merchandise, appraised by them, respec-

Compensation of appraisers.

tively, in all cases where such owner or agent may be liable to the expense of appraisement, before the delivery of such goods, wares, or merchandise, by the collector. The sums so received shall be forthwith paid by such collector to the appraisers, and the amount so paid to the official appraisers shall be in part satisfaction of their salary.

Collectors to pay appraisers the amount to official appraisers in part of salary.

SEC. 18. *And be it further enacted*, That for every verification made under this act, before a consul of the United States, such consul shall be entitled to demand and receive, from the person making the same, a fee of two dollars.

Two dollars to a consul for every verification.

SEC. 19. *And be it further enacted*, That when any goods, wares, or merchandise, shall be admitted to entry upon invoice, the collector of the port in which the same are entered shall certify such invoice under his official seal; and no other evidence of the value of such goods, wares, or merchandise, shall be admitted on the part of the owner or owners thereof, in any court of the United States, except in corroboration of such invoice.

The collector to certify invoice, and no other to be admitted in evidence.

SEC. 20. *And be it further enacted*, That any person or persons, who shall counterfeit any certificate or attestation made in pursuance of this act, or use such certificate or attestation, knowing the same to be counterfeit, shall, upon conviction thereof before any court of the United States having cognisance of the same, be adjudged guilty of felony, and be fined in a sum not exceeding ten thousand dollars, and imprisoned for a term not exceeding three years.

Persons counterfeiting certificates, &c.

SEC. 21. *And be it further enacted*, That no discount shall be allowed on any goods, wares, or merchandise, subject to ad valorem duty, admitted to entry, unless the importer shall expressly state, on oath or affirmation, that such discount has been actually and bona fide allowed to the owner or owners of such goods, wares, or merchandise, in the payment made for the same.

No discount on goods unless the duty has been actually paid.

SEC. 22. *And be it further enacted*, That the collectors of the customs shall be required to cause at least one package out of every invoice, and one package at least out of every fifty packages, of every invoice of goods, wares, or merchandise, imported into their respective districts, to be opened and examined, and if the same be found not to correspond with the invoice thereof, or to be falsely charged in such invoice, a full inspection of all such goods, wares, or merchandise, as may be included in the same entry, shall be made; and if any package is found to contain any article not described in the invoice, the whole package shall be forfeited, and in case such goods, wares, or merchandise, shall be subject to an ad valorem duty, the same proceedings shall be had, and the same penalties shall be incurred, as are provided in the eleventh section of this act: *Provided*, That nothing herein contained shall save from forfeiture any package having in it any article not described in the invoice.

One package of every invoice, and one out of every fifty packages of goods to be examined.

Proviso.

SEC. 23. *And be it further enacted*, That any bond to the United States, entered into for the payment of duties by a merchant belonging to a firm, in the name of such firm, shall equally bind the partner or partners in trade, of the person or persons by whom such bond shall have been executed.

A bond executed by one partner in trade to bind the whole firm, if in its name.

SEC. 24. *And be it further enacted*, That in all cases of entry of merchandise for the benefit of drawback, the time of twenty days shall be allowed from the date of the clearance of the ship or vessel in which the same shall be laden, for giving the exportation bonds for the same: *Provided*, That the exporter shall, in every other particular, comply with the regulations and formalities heretofore established for entries of exportation for the benefit of drawback.

Twenty days allowed for giving the exportation bond.

Proviso.

Drawback.

SEC. 25. *And be it further enacted*, That all penalties and forfeitures incurred by force of this act, shall be sued for, recovered, distributed, and accounted for, in the manner prescribed by the act, entitled "An act to regulate the collection of duties on imports and tonnage," passed on the second day of March, one thousand seven hundred and ninety-nine, and may be mitigated or remitted, in the manner prescribed by the act, entitled "An act to provide for mitigating or remitting the for-

Penalties and forfeitures.

Act of March 2, 1799, ch. 22, vol. 1, S. L.

And may be mitigated, &c., as prescribed by the act of March 3, 1797, ch. 13, vol. 1, S. L.

feitures, penalties and disabilities, accruing in certain cases therein mentioned," passed on the third day of March, one thousand seven hundred and ninety-seven.

SEC. 26. *And be it further enacted*, That this act shall continue in force for the term of two years from and after the passing thereof.

Approved, April 20, 1818.

S. L., VOL. 3, CHAP. XCVIII.—*An Act to increase the duties on certain manufactured articles imported into the United States.* April 20, 1818.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the thirtieth day of June, one thousand eight hundred and eighteen, the duties now in force upon the articles hereinafter enumerated and described, at their importation into the United States, shall cease; and that, in lieu thereof, there shall be thenceforth laid, levied, and collected, upon the said articles, at their importation, the several and respective rates or duties following, that is to say: on articles manufactured from copper, or of which copper is the material of chief value, twenty-five per centum ad valorem; on silver-plated saddlery, coach and harness furniture, twenty-five per centum ad valorem; on cut glass, thirty per centum ad valorem: on tacks, brads, and sprigs, not exceeding sixteen ounces to the thousand, five cents on every thousand thereof; and on tacks, brads, and sprigs, exceeding sixteen ounces to the thousand, the same duty as on nails; brown Russia sheetings, not exceeding fifty-two archines in each piece, one dollar and sixty cents per piece; white Russia sheetings, not exceeding fifty-two archines in each piece, two dollars and fifty cents per piece.

Act of April 27, 1816, ch. 107. See p. 49, this vol.

Act of May 22, 1824, ch. 136. See p. 67, this vol.

Duties now in force upon the articles described to cease after the 30th June, 1818.

Duties in lieu, &c.

Articles from copper.

Silver-plated saddlery, &c.

Cut glass, &c.

SEC. 2. *And be it further enacted*, That an addition of ten per centum, shall be made to the several rates of duties above specified and imposed, in respect to all such goods, wares, and merchandise, which, after the said thirtieth day of June, one thousand eight hundred and eighteen, shall be imported in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to goods, wares, and merchandise, imported in ships or vessels not of the United States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as are paid on goods, wares, or merchandise, imported in ships or vessels of the United States.

Addition of 10 per cent if the articles are imported in foreign vessels.

Proviso.

1816, ch. 107, sec. 3. See p. 49, this vol.

1816, ch. 107, p. 49, this vol.

1832, ch. 207, p. 82, this vol.

1832, ch. 227, sec. 10, p. 82, this vol.

1824, ch. 4, p. 66, this vol.

1828, ch. 111, p. 77.

1842, ch. 270, sec. 11, vol. 5, S. L., p. 102, this vol.

SEC. 3. *And be it further enacted*, That there shall be allowed a drawback of the duties, by this act imposed, on goods, wares, and merchandise, imported into the United States, upon the exportation thereof within the time, and in the manner, prescribed in the fourth section of the act, entitled "An act to regulate the duties on imports and tonnage," passed on the twenty-seventh day of April, one thousand eight hundred and sixteen.

Drawback of the duties if the goods are exported within the time, &c., prescribed, &c.

April 27, 1816, ch. 107. See p. 49, this vol.

SEC. 4. *And be it further enacted*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, on goods, wares, and merchandise, imported into the United States: and for the recovery, collection, distribution, and remission, of all fines, penalties, and forfeitures; and for the allowance of the drawbacks by this act authorized, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing, in the existing laws contained, had been inserted in, and re-enacted by this act. And that all acts and parts of acts, which are contrary to this act, shall be, and the same are hereby, repealed.

The existing laws in force for the collection of the duties imposed, &c., and for the allowance of drawbacks.

Acts, &c., contrary to this act repealed.

Approved, April 20, 1818.

Act of April 20, 1818.

S. L., VOL. 3, CHAP. CIII.—*An Act laying duties on iron in pig, iron castings, nails, etc.*

Act of May 22, 1824, ch. 136, p. 67, this vol. The existing duties on the articles enumerated to cease after 30th June, 1818.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the thirtieth day of June, one thousand eight hundred and eighteen, the duties now by law levied, collected, and paid, on iron in pigs, iron castings, nails, on iron in bars and bolts, excepting iron manufactured by rolling; and on alum, imported into the United States, shall cease and determine; and there shall be levied, collected, and paid, in lieu thereof, the several and specific duties hereinafter mentioned, that is to say: on iron in pigs, fifty cents per hundred weight; on iron castings, seventy-five cents per hundred weight; on nails, four cents per pound; on spikes, three cents per pound; on iron in bars and bolts, manufactured without rolling, seventy-five cents per hundred weight; on anchors, two cents per pound; and on alum, two dollars per hundred weight.

Duties in lieu, &c.

Iron in pigs, iron castings, nails, spikes, iron in bars and bolts, anchors and alum.

Addition of 10 per cent on the rates of duties if the articles are imported in vessels not of the United States.

SEC. 2. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified and imposed upon the several goods, wares, and merchandise, aforesaid, which, after the said thirtieth day of June, one thousand eight hundred and eighteen, shall be imported in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to such goods, wares, and merchandise, imported in ships or vessels not of the United States, entitled by treaty, or by an act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as are paid on goods, wares, and merchandise, imported in ships or vessels of the United States.

Proviso.

Drawback of the duties if the goods are exported within the time, &c., prescribed. Act of 1816, ch. 107, p. 49, this vol.

SEC. 3. *And be it further enacted*, That there shall be allowed a drawback of the duties by this act imposed on goods, wares, and merchandise imported into the United States, upon the exportation thereof within the time, and in the manner, prescribed in the fourth section of the act, entitled "An act to regulate the duties on imports and tonnage," passed on the twenty-seventh day of April, one thousand eight hundred and sixteen.

The existing laws in force for the collection of the duties imposed, &c.

SEC. 4. *And be it further enacted*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act on goods, wares, and merchandise, imported into the United States, and for the recovery, collection, distribution, and remission, of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing, in the existing laws contained, had been inserted in, and re-enacted by, this act.

Approved, April 20, 1818.

April 20, 1818.

S. L., VOL. 3, CHAP. CXXIX.—*An act providing for the deposit of wines and distilled spirits in public warehouses, and for other purposes.*

Act of March 3, 1819, ch. 82. Any importer of wines or distilled spirits may either secure the duties, as usual, or give bond in double the amount, without surety, &c.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That it shall be lawful for any importer of wines or distilled spirits, which may be imported into the United States at any time after the first day of June next, at his option, to be determined at the time of making an entry therefor, either to secure the duties thereon, on the same terms and stipulations as on other goods, wares, and merchandise, imported, or to give his bond, in double the amount of the duties thereupon, with condition for the payment of the said duties, in twelve calendar months from the date of such bond; which bond shall be accepted by such collector, without surety, upon the terms following, viz: the wines or distilled spirits, for the duties whereof such bond shall be accepted, shall be deposited at the expense and risk of the importer, in such public or other storehouses as may be agreed upon between the importer and the surveyor, or officer

Upon bond without surety the wines or spirits must be deposited.

of inspection of the revenue, for the port where the said wines or spirits shall be landed: and such wines or spirits shall be kept under the joint locks of the inspector and the importer; but no delivery shall be made of such wines or spirits without a permit in writing, under the hand of the collector and naval officer of the port.

No permit to be given for the removal of the wines or spirits, unless the duties are first paid or secured, &c.

SEC. 2. *And be it further enacted*, That no permit shall be given for the removal of the wines or spirits deposited under the provisions of the foregoing section, unless the duties upon the wines or spirits, for which it shall be required, be first paid or secured, in the manner following, viz: the importer, or his assignee, shall give bond, with one or more surety or sureties, to the satisfaction of the collector, in double the amount of the duties, upon the wines or spirits in each case to be delivered, with condition for the payment of the said duties, at the same credits, to be computed from the date of the permit, as would have been allowed on bonds for the same articles, if they had not been deposited under the provisions of this act: *Provided*, That the time to be allowed for the payment of the duties upon any wines or spirits so delivered, or for any part of such duties, shall not be such as to extend the credit beyond the term of twelve calendar months, originally allowed, upon depositing such wines and spirits.

Proviso: That the credit shall not be extended beyond twelve months.

If the duties are not paid within twelve months, part of the wines and spirits may be sold and the amount of duties, &c., retained, &c.

SEC. 3. *And be it further enacted*, That if the duties on any wines or spirits, deposited under the provisions of this act, shall not have been paid, or secured to be paid, in the manner described in the foregoing section, within the term of twelve calendar months from the time of their importation, it shall be the duty of the collector to cause so much of such wines or spirits, as may be necessary, to be sold at public auction, and, retaining the sum necessary for the payment of the duties which have not been secured or paid, together with the expenses of safe keeping and sale of such wines or spirits, shall return the overplus, if any, to the owner, or to his agent or lawful representative; and the amount of each bond, taken for the duties on wines or spirits delivered, after being deposited, as directed by this act, shall be endorsed immediately on the original bond given by the importer, specifying the articles delivered, and the date of the delivery.

Overplus to the owner, etc.

Amount of the bonds, &c., to be indorsed on the original.

No drawback on wines or spirits, unless they have been deposited, &c.

SEC. 4. *And be it further enacted*, That no drawback shall be allowed of the duties paid on any wines or spirits, which shall be imported into the United States, after the first day of June next, unless such wines or spirits shall have been deposited in public or other stores, under the provisions of this act, and there kept, from their landing to their shipment.

Wines or spirits embezzled, or fraudulently hid or removed, forfeited, &c.

SEC. 5. *And be it further enacted*, That, if any wines, or other spirits deposited under the provisions of this act, shall be embezzled, or fraudulently hid or removed, from any store or place, wherein they shall have been deposited, they shall be forfeited, and the person or persons so embezzling, hiding, or removing, the same, or aiding or assisting therein, shall be liable to the same pains and penalties as if such wines or spirits had been fraudulently unshipped or landed without payment of duty.

Bonds for duties on articles from foreign places, when to be payable.

SEC. 6. *And be it further enacted*, That, from and after the first day of June next, the bonds for duties on articles imported by sea, the produce of foreign places or islands, situated on the eastern shores of America, north of the equator, or in its adjacent seas, bays, and gulfs, salt excepted, shall be payable, one-half in six and one-half in nine calendar months; and the bonds for duties on goods, wares, and merchandise, (other than wine, salt, and teas,) imported from any other place than Europe and the West Indies, shall be payable, one-third in eight, one-third in ten, and one-third in eighteen, calendar months.

Approved, April 20, 1818.

March 3, 1819.

S. L., VOL. 3, CHAP. LXXXIX.—*An act in addition to and alteration of an act entitled "An act laying a duty on imported salt, granting a bounty on pickled fish exported, and allowances to certain vessels employed in the fisheries."* [1]

Act of July 29, 1813, ch. 53, S. L.

Be it enacted by the Senate and House of Represenatives of the United States of America, in Congress assembled, That from and after the passing of this act, there shall be paid, on the last day of December, annually, to the owner of every fishing boat or vessel, or his agent, by the collector of the district where such boat or vessel may belong, that shall be qualified, agreeably to law, for carrying on the bank and other cod fisheries, and that shall actually have been employed therein, at sea, for the term of four months at least, of the fishing season next preceding, which season is accounted to be from the last day of February to the last day of November in every year, for each and every ton of such boats or vessels, burden according to her admeasurement as licensed or enrolled, if of more than five tons, and not exceeding thirty tons, three dollars and fifty cents; if above thirty tons, four dollars; and if above thirty tons, and having had a crew of not less than ten persons, and having been actually employed in the cod fishery, at sea, for the term of three and one half months, at the least, but less than four months, of the season aforesaid, three dollars and fifty cents: *Provided*, That the allowance aforesaid, on any one vessel, for one season, shall not exceed three hundred and sixty dollars.

Owners of boats and vessels qualified to carry on the cod fishery, and employed four months at sea, to be allowed—

Act of May 26, 1824, ch. 152, S. L.

If more than 5, and not exceeding 30 tons, &c.

If above 30 tons, &c.

If above 30, with a crew of 10, &c.

Proviso: Allowance for one season not to exceed $360.

SEC. 2. *And be it further enacted*, That such parts of the fifth and sixth sections of the act hereby amended, as are contrary to the provisions of this act, be, and the same are hereby repealed.

Parts of the act amended, contrary, etc., repealed.

Approved, March 3, 1819.

March 3, 1819.

S. L., VOL. 3, CHAP. LXXXII.—*An act to regulate the duties on certain wines.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the thirtieth day of June, one thousand eight hundred and nineteen, the duties now by law levied, collected, and paid, on wine not enumerated in the "Act to regulate the duties on imports and tonnage," passed the twenty-seventh day of April, one thousand eight hundred and sixteen, when imported in bottles or cases, of seventy cents per gallon, and on wine not enumerated in said act, when imported otherwise than in bottles or cases of twenty-five cents per gallon, shall cease and determine; and there shall be levied collected, and paid, in lieu thereof, the several and specific duties hereinafter mentioned; that is to say: on wines

The duties on wines not enumerated in the act of 1816, when imported in bottles or cases, &c., to cease after 30th June, 1819.

Act of April 27, 1816, ch. 107, p. 49, this vol.

Specific duties in lieu, &c.

---

[1] Although penal statutes are to be construed strictly, yet all the provisions thereof must be taken together, and interpreted according to the import of the words, and not by the mere division into sections, so as to give effect to the objects and intent of the statute. All statutes relating to the same subject matter are to be interpreted together, and such a construction is to be given to them as will avoid the mischief and promote the objects and policy contemplated by the statutes. The schooner Harriet, Boynton and others, claimants, 1 Story's C. C. R. 251.

The fifth and sixth sections of the act of July 29, 1813, and the act of March 3, 1819, relating to the bounty upon all vessels and boats employed in the bank and other cod fisheries as shall be employed *at sea* for the term of four months, include within their terms all vessels engaged in the cod fisheries, without limitation or specification as to the length of their fares, or the nature of their fisheries. *Ibid.*

A vessel is "at sea" within the intent of the acts of 1813 and 1819, when she is without the limits of any ports or harbours on the seacoast. *Ibid.*

Where a vessel was enrolled and licensed for the fisheries, and without an oath having been taken by all the owners to the ownership, as prescribed by the statutes of 1813 and 1819, and fraud and deceit were charged in procuring the bounty allowed by law to such vessels, it was held that it must be satisfactorily proved on the part of the United States, that the omission by the owners, who did not take the oath, was through fraud and deceit, and not through mistake, in order to render the vessel liable to forfeiture. *Ibid.*

Where a certificate made by the agent of the owner, of the particular time of sailing and returning of the vessel engaged in the cod fisheries, was discovered to be incorrect and false, after the bounty was received, it was held, that if the incorrectness and falsity were by mistake, there was no forfeiture under the acts of 1813 and 1819; but if by fraud and deceit, there was. *Ibid.*

not enumerated in the act aforesaid, when imported in bottles or cases, thirty cents per gallon, and when imported otherwise than in bottles or cases, fifteen cents per gallon.

Addition of 10 per cent to the rates specified, upon importations in vessels not of the United States.

SEC. 2. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties above specified, and imposed upon the several goods, wares and merchandise, aforesaid, which, after the said thirtieth day of June, one thousand eight hundred and nineteen, shall be imported in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to such goods, wares, and merchandise, imported in ships or vessels not of the United States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as are paid on goods, wares, and merchandise, imported in ships or vessels of the United States.

Proviso.

Drawback of the duties imposed on exportation, &c. 1816, ch. 107, p. 49, this vol.

SEC. 3. *And be it further enacted*, That there shall be allowed a drawback of the duties by this act imposed on goods, wares, and merchandise, imported into the United States, upon the exportation thereof, within the time, and in the manner, prescribed in the fourth section of the act entitled "An act to regulate the duties on imports and tonnage," passed on the twenty-seventh day of April, one thousand eight hundred and sixteen.

Existing laws in force for the collection of the duties imposed by this act.

SEC. 4. *And be it further enacted*, That the existing laws shall extend to, and be in force for, the collection of the duties, imposed by this act on goods, wares, and merchandise, imported into the United States; and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing, in the existing laws contained, had been inserted in, and re-enacted by, this act.

Wines may be transported coastwise.

SEC. 5. *And be it further enacted*, That wines and distilled spirits, imported and deposited in the public stores, under the direction of the surveyor, in the manner prescribed by the "Act providing for the deposit of wines and distilled spirits in public warehouses," passed the twentieth April, one thousand eight hundred and eighteen, may be transported coastwise, from the public warehouses in one district, to those in another district, under such regulations as the Secretary of the Treasury may prescribe, without loss of debenture.

Act of April 20, 1818, ch. 129, p. 60, this vol.

Approved, March 3, 1819.

S. L., VOL. 3, CHAP. XLVI.—*An act to continue in force the act passed on the twentieth day of April, one thousand eight hundred and eighteen, entitled "An act supplementary to an act, entitled 'An act to regulate the collection of duties on imports and tonnage,' passed the second day of March, one thousand seven hundred and ninety-nine," and for other purposes.*

April 18, 1820.

Act of 20th April, 1818, continued in force until 4th March, 1823.

Act of March 2, 1799, ch. 22, vol. 1, S. L., p. 627. Act of April 20, 1818, ch. 74, S. L., p. 54, this vol.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the act passed on the twentieth day of April, in the year one thousand eight hundred and eighteen, entitled "An act supplementary to an act, entitled 'An act to regulate the collection of duties on imports and tonnage, passed the second day of March, one thousand seven hundred and ninety-nine," shall continue in force for two years from the twentieth day of April, one thousand eight hundred and twenty, and, from that time, until the end of the next session of Congress, thereafter, and no longer.

Twenty days from date of clearance for completing entry, etc., in cases of drawback.

SEC. 2. *And be it further enacted*, That, in all cases of entry of merchandise for the benefit of drawback, the time of twenty days shall be allowed, from the date of the clearance of the ship or vessel in which the same shall be laden, for completing the entry, and taking the oath required by law: *Provided*, That the exporter shall, in every other particular, comply with the regulations and formalities heretofore established for entries of exportation for the benefit of drawback.

Proviso.

Approved, April 18, 1820.

May 15, 1820.

S. L., VOL. 3, CHAP. CXXVI.—*An act to impose a new tonnage duty on French ships and vessels.*

Act of March 3, 1815, ch. 77, p. 47, this vol. Act of March 3, 1821, ch. 46, p. —, this vol. Act of May 6, 1822, ch. 56, p. 64, this vol. Act of March 3, 1823, ch. 25, p. 65, this vol. Eighteen dollars per ton on French ships or vessels, in lieu of present duty.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, in lieu of the tonnage duty now paid on French ships or vessels, there shall be paid a duty of eighteen dollars per ton, on all French ships or vessels which shall be entered in the United States, any act to the contrary notwithstanding: *Provided, however*, That nothing contained in this act, shall be so construed as to prevent the extension of the provisions of the act, entitled "An act to repeal so much of the several acts imposing duties on the tonnage of ships and vessels, and on goods, wares, and merchandise, imported into the United States, as imposes a discriminating duty on tonnage between foreign vessels and vessels of the United States, and between the goods imported into the United States in foreign vessels, and vessels of the United States," to French ships or vessels, and the goods imported therein, whenever the government of France shall accede to the provisions of the act above referred to.

The duty to be collected according to act of March 2, 1799, ch. 22, vol. 1, S. L.

SEC. 2. *And be it further enacted*, That the tonnage duty laid, and directed to be paid, by this act, shall be collected and paid according to the provisions of the act, entitled "An act to regulate the collection of duties on imports and tonnage," passed the second day of March, one thousand seven hundred and ninety-nine.

This act in force from July 1, 1820.

SEC. 3. *And be it further enacted*, That this act shall commence, and be in force, from and after the first day of July, one thousand eight hundred and twenty.

Approved, May 15, 1820.

May 6, 1822.

S. L., VOL. 3, CHAP. LVI.—*An act in addition to the act concerning navigation, and also to authorize the appointment of deputy collectors.*

The President being satisfied that the ports of the British West India Islands or colonies have been opened, &c., he may declare the ports of the United States open, &c.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, on satisfactory evidence being given to the President of the United States that the ports in the islands or colonies in the West Indies, under the dominion of Great Britain, have been opened to the vessels of the United States, the President shall be, and hereby is, authorized to issue his proclamation, declaring that the ports of the United States shall thereafter be open to the vessels of Great Britain employed in the trade and intercourse between the United States and such islands or colonies, subject to such reciprocal rules and restrictions as the President of the United States may, by such proclamation, make and publish, anything in the laws, entitled "An act concerning navigation," or an act, entitled "An act supplementary to an act concerning navigation," to the contrary notwithstanding.

Act of April 18, 1818, ch. 70, vol. 3, S. L. Act of May 15, 1820, ch. 122, vol. 3, S. L.

In the event of a signature of a treaty, &c., concerning the navigation or commerce between the United States and France, the President may, &c.

SEC. 2. *And be it further enacted*, That, in the event of the signature of any treaty or convention concerning the navigation or commerce between the United States and France, the President of the United States be, and is hereby, authorized, should he deem the same expedient, by proclamation, to suspend, until the end of the next session of Congress, the operation of the act, entitled "An act to impose a new tonnage duty on French ships and vessels," and for other purposes; and also to suspend, as aforesaid, all other duties on French vessels, or the goods imported in the same, which may exceed the duties on American vessels, and on similar goods imported in the same.

Act of May 15, 1820, ch. 126, p. 64, this vol., above.

First and second sections of this act in force, until, &c.

SEC. 3. *And be it further enacted*, That the aforesaid first and second sections of this act shall continue in force to the end of the next session of Congress, and no longer.

The third, fourth, and seventh sections of the act of March 3, 1817, ch. 109, p. 54, this vol., continuing in force an act, &c., revived and made perpetual.

SEC. 4. *And be it further enacted*, That the third, fourth, and seventh sections of the act passed the third day of March, one thousand eight hundred and seventeen, entitled "An act to continue in force an act further to provide for the collection of duties on imports and tonnage, passed the third day of March, one thousand eight hundred and fifteen, and for other purposes," be, and the same are hereby, revived and made perpetual.

Approved, May 6, 1822.

S. L., VOL. 3, CHAP. XXV.—*An act for carrying into effect the convention of navigation and commerce between the United States and France, concluded at Washington, on the twenty-fourth day of June, eighteen hundred and twenty-two.*

March 3, 1823.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the act to impose a new tonnage duty on French ships and vessels, approved on the fifteenth day of May, one thousand eight hundred and twenty, be, and the same is hereby, repealed.

Act of May 15, 1820, ch. 126, respecting tonnage duty on French vessels, repealed.
See p. 64, this vol.

SEC. 2. *And be it further enacted,* That, for the term of two years, from and after the thirtieth day of September last, articles of the growth, produce, or manufacture, of France, imported into the United States, in French vessels, shall pay an additional duty of three dollars and seventy-five cents per ton of merchandise, according to the tenor of the convention of navigation and commerce between the United States and France, concluded on the twenty-fourth day of June, one thousand eight hundred and twenty-two, over and above the duties collected upon the like articles, also of the growth, produce, or manufacture, of France, when imported in vessels of the United States: *Provided always,* That no discriminating duty shall be levied upon the productions of the soil or industry of France, imported in French bottoms, into the ports of the United States, for transit or re-exportation.

From and after September 30, 1822, French goods imported in French vessels to pay an additional duty of $3.75 per ton.

Proviso.

SEC. 3. *And be it further enacted,* That, from and after the expiration of two years from the said thirtieth day of September last, in case of the continuance in force of the said Convention, and so long as the same shall continue in force, the extra duties, specified in the second section of this act, shall, from and after the said thirtieth day of September, one thousand eight hundred and twenty-four, be diminished by one-fourth of their whole amount; and, afterwards, by one-fourth of said amount, from year to year, so long as neither of the parties to the said convention shall have declared the intention of renouncing the same, in the manner therein provided, and until the whole of such discriminating and extra duty shall have been done away.

At the expiration of two years extra duties to be diminished one-fourth of the whole amount, and so from year to year.

SEC. 4. *And be it further enacted,* That, during the continuance in force of the said convention, the duties of tonnage, light money, pilotage, port charges, brockerage, [brokerage,] and all other duties, upon foreign shipping, over and above those paid by vessels of the United States, other than those specified in the second section of this act, shall not exceed, for French vessels, in the ports of the United States, ninety-four cents per ton of the vessel's French passport.

Tonnage duty, light money, &c., for French vessels not to exceed 94 cents per ton of the vessel's French passport.

SEC. 5. *And be it further enacted,* That the Secretary of the Treasury be, and he is hereby, authorized to cause to be refunded, from any moneys in the treasury not otherwise appropriated, any extra duties, levied before the twenty-fourth day of June last, by virtue of the act of Congress of the fifteenth of May, one thousand eight hundred and twenty, imposing a new tonnage duty on French ships or vessels.

Extra duties levied before June 24 last to be refunded.

SEC. 6. *And be it further enacted,* That, if the second separate article of the said convention, concluded on the twenty-fourth of June last, should be ratified by both the contracting parties thereto, and the ratifications thereof should be exchanged, on or before the twenty-third day of June next, then, from and after the expiration of two months, subsequent to the said exchange of ratifications, and during the continuance in force of the said separate article, the extra duties specified in the second section of this act shall be levied only upon the excess of value of the merchandise imported into the United States in any French vessel, over the value of the merchandise exported from the United States in the same vessel, upon the same voyage; so that, if the value of the articles exported shall equal or exceed that of the articles imported in the same vessel, (not including articles imported for transit or re-exportation,) no such extra duties shall be levied: and if the articles exported are less in value than those imported, the extra duties shall be levied only upon the amount of difference of their value.

Upon ratification of second separate article of the convention, the extra duties to be levied only on the excess of value of imports over that of exports.

SEC. 7. *And be it further enacted,* That all acts, or parts of acts, of Congress, incompatible with the execution of each and every article of

Acts incompatible with the convention repealed.

the said convention, concluded on the twenty-fourth of June last, and of its ratified separate article, be, and the same are hereby, repealed.

Approved, March 3, 1823.

January 7, 1824.

S. L., VOL. 4, CHAP. IV.—*An act concerning discriminating duties of tonnage and impost.*

The several acts imposing discriminating duties of tonnage on foreign vessels to be suspended as respects the Kingdom of the Netherlands, &c.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the first day of January, one thousand eight hundred and twenty-four, during the continuance of this act, and under the limitations hereinafter mentioned, so much of the several acts imposing duties on the tonnage of vessels in the ports of the United States, as imposes a discriminating duty between foreign vessels and vessels of the United States, is hereby suspended, so far as respects vessels truly and wholly belonging to subjects or citizens of the Kingdom of the Netherlands; of Prussia; of the Imperial Hanseatic cities of Hamburg, Lubeck, and Bremen; of the Dukedom of Oldenburg; of the Kingdom of Norway; of the Kingdom of Sardinia, and of the Empire of Russia.

Discriminating duties of impost on foreign vessels to be suspended, as respects the produce, &c., of the territories in Europe, of any of the mentioned nations.

SEC. 2. *And be it further enacted*, That so much of the several acts imposing duties on goods, wares, and merchandise, imported into the United States, as imposes a discriminating duty between goods imported into the United States in foreign vessels, and in vessels of the United States, be, and the same is hereby, suspended, so far as the same respects the produce or manufactures of the territories in Europe, of any of the above-mentioned nations, or such produce and manufactures as can only be, or most usually are, first shipped from a port or place in the said territories in Europe, of either of them, respectively, the same being imported in vessels truly and wholly belonging to the subjects or citizens of each of the said nations, respectively, the vessels of each nation importing its own produce and manufactures as aforesaid.

This suspension to continue so long as the vessels of the United States and their cargoes shall be exempt from like discriminating duties in their ports.

SEC. 3. *And be it further enacted*, That the suspension of the discriminating duties of tonnage and impost, in the two preceding sections of this act prescribed, shall continue, in behalf of each of the above-mentioned nations, on condition that, and so long as, the vessels of the United States, and truly wholly belonging to the citizens thereof, and all goods and merchandise, of the produce or manufacture of the United States, laden therein, and imported into any of the ports of the said nations in Europe, respectively, shall be exempted from all and every discriminating duty of impost or tonnage, direct or indirect, whatsoever, other or higher than is levied upon the vessels and merchandise therein imported, belonging to the subjects or citizens of each of the said nations, respectively. But if, in any of the territories in Europe, of either of the said nations, any such discriminating duty shall, at any time, be imposed or levied on vessels wholly belonging to citizens of the United States, or on the merchandise imported as aforesaid in them, then, and from that time, the said suspension herein prescribed shall cease, and determine, so far as respects the vessels, and merchandise imported into the United States in them, of such nations: and all the provisions of the acts imposing discriminating foreign tonnage and impost duties in the United States, shall revive and be in full force, with regard to the said nation.

The President to issue a proclamation of reciprocal exemption, on evidence of any foreign nation abolishing discriminating duties on vessels and goods of the United States.

SEC. 4. *And be it further enacted*, That, upon satisfactory evidence being given to the President of the United States, by the government of any foreign nation, that no discriminating duties of tonnage or impost are imposed or levied within the ports of the said nation, upon vessels wholly belonging to citizens of the United States, or upon merchandise, the produce or manufacture thereof, imported in the same, the President is hereby authorized to issue his proclamation, declaring that the foreign discriminating duties of tonnage and impost within the United States, are, and shall be, suspended and discontinued, so far as respects the vessels of the said nation, and the merchandise of its produce or manufacture, imported into the United States in the same: the said suspension to take effect from the time of such notification being

given to the President of the United States, and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States, and merchandise as aforesaid, thereon laden, shall be continued, and no longer.

Approved, January 7, 1824.

S. L., VOL. 4, CHAP. CXXXVI.—*An act to amend the several acts imposing duties on imports.* May 22, 1824.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the thirtieth day of June, one thousand eight hundred and twenty-four, in lieu of the duties now imposed by law on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties, that is to say: Specific duties on goods imported.

First. On sail-duck, osnaburgs, burlaps, and ticklenbergs, a duty of fifteen per centum ad valorem. Sail-duck.

On all manufactures of wool, or of which wool shall be a component part, except worsted stuff goods and blankets, which shall pay twenty-five per centum ad valorem, a duty of thirty per centum ad valorem, until the thirtieth day of June, one thousand eight hundred and twenty-five, and after that time, a duty of thirty-three and a third per centum ad valorem: *Provided*, That, on all manufactures of wool, except flannels and baizes, the actual value of which at the place whence imported, shall not exceed thirty-three and a third cents per square yard, shall be charged with a duty of twenty-five per centum ad valorem.

Second. On all manufactures, not herein specified, of cotton, flax, or hemp, or of which either of these materials shall be a component part, and on all manufactures of silk, or of which silk shall be a component material, coming from beyond the Cape of Good Hope, a duty of twenty-five per centum ad valorem; on all other manufactures of silk, or of which silk shall be a component material, twenty per centum ad valorem: *Provided*, That all cotton cloths whatsoever, or cloths of which cotton shall be a component material, excepting nankeens imported directly from China, the original cost of which, at the place whence imported, with the addition of twenty per centum, if imported from the Cape of Good Hope, or any place beyond it; and of ten per centum, if imported, from any other place, shall be less than thirty cents per square yard, shall, with such addition, be taken and deemed to have cost thirty cents per square yard, and shall be charged with duty accordingly. And that all unbleached and uncoloured cotton twist, yarn, or thread, the original cost of which shall be less than sixty cents per pound, shall be deemed and taken to have cost sixty cents per pound, and shall be charged with duty accordingly. And all bleached or coloured cotton yarn, twist, or thread, the original cost of which shall be less than seventy-five cents per pound, shall be deemed and taken to have cost seventy-five cents per pound, and shall be charged with duty accordingly: *Provided, also*, That the provisions of this act shall not apply to, or be enforced against, importations of goods from ports or places eastward of the Cape of Good Hope, or beyond Cape Horn, before the first of January next ensuing. Cotton, &c. Proviso. Proviso.

[1]Third. On wool unmanufactured, a duty of twenty per centum ad valorem, until the first day of June, one thousand eight hundred and twenty-five; afterwards, a duty of twenty-five per centum ad valorem, until the first June, one thousand eight hundred and twenty-six; afterwards, a duty of thirty per centum ad valorem: *Provided*, That all wool, the actual value of which, at the place whence imported, shall not exceed ten cents per pound, shall be charged with a duty of fifteen per centum ad valorem, and no more. Wool unmanufactured. Proviso.

[1]Under the tariff act of 22d May, 1824, ch. 136, bombazines being goods in which wool is a component material, are liable to a duty of thirty per cent. The United States v. Edward Clarke and others, 5 Mason's C. C. R., 30.

the said convention, concluded on the twenty-fourth of June last, and of its ratified separate article, be, and the same are hereby, repealed.

Approved, March 3, 1823.

January 7, 1824.

S. L., VOL. 4, CHAP. IV.—*An act concerning discriminating duties of tonnage and impost.*

The several acts imposing discriminating duties of tonnage on foreign vessels to be suspended as respects the Kingdom of the Netherlands, &c.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the first day of January, one thousand eight hundred and twenty-four, during the continuance of this act, and under the limitations hereinafter mentioned, so much of the several acts imposing duties on the tonnage of vessels in the ports of the United States, as imposes a discriminating duty between foreign vessels and vessels of the United States, is hereby suspended, so far as respects vessels truly and wholly belonging to subjects or citizens of the Kingdom of the Netherlands; of Prussia; of the Imperial Hanseatic cities of Hamburg, Lubeck, and Bremen; of the Dukedom of Oldenburg; of the Kingdom of Norway; of the Kingdom of Sardinia, and of the Empire of Russia.

Discriminating duties of impost on foreign vessels to be suspended, as respects the produce, &c., of the territories in Europe, of any of the mentioned nations.

SEC. 2. *And be it further enacted*, That so much of the several acts imposing duties on goods, wares, and merchandise, imported into the United States, as imposes a discriminating duty between goods imported into the United States in foreign vessels, and in vessels of the United States, be, and the same is hereby, suspended, so far as the same respects the produce or manufactures of the territories in Europe, of any of the above-mentioned nations, or such produce and manufactures as can only be, or most usually are, first shipped from a port or place in the said territories in Europe, of either of them, respectively, the same being imported in vessels truly and wholly belonging to the subjects or citizens of each of the said nations, respectively, the vessels of each nation importing its own produce and manufactures as aforesaid.

This suspension to continue so long as the vessels of the United States and their cargoes shall be exempt from like discriminating duties in their ports.

SEC. 3. *And be it further enacted*, That the suspension of the discriminating duties of tonnage and impost, in the two preceding sections of this act prescribed, shall continue, in behalf of each of the above-mentioned nations, on condition that, and so long as, the vessels of the United States, and truly wholly belonging to the citizens thereof, and all goods and merchandise, of the produce or manufacture of the United States, laden therein, and imported into any of the ports of the said nations in Europe, respectively, shall be exempted from all and every discriminating duty of impost or tonnage, direct or indirect, whatsoever, other or higher than is levied upon the vessels and merchandise therein imported, belonging to the subjects or citizens of each of the said nations, respectively. But if, in any of the territories in Europe, of either of the said nations, any such discriminating duty shall, at any time, be imposed or levied on vessels wholly belonging to citizens of the United States, or on the merchandise imported as aforesaid in them, then, and from that time, the said suspension herein prescribed shall cease, and determine, so far as respects the vessels, and merchandise imported into the United States in them, of such nations: and all the provisions of the acts imposing discriminating foreign tonnage and impost duties in the United States, shall revive and be in full force, with regard to the said nation.

The President to issue a proclamation of reciprocal exemption, on evidence of any foreign nation abolishing discriminating duties on vessels and goods of the United States.

SEC. 4. *And be it further enacted*, That, upon satisfactory evidence being given to the President of the United States, by the government of any foreign nation, that no discriminating duties of tonnage or impost are imposed or levied within the ports of the said nation, upon vessels wholly belonging to citizens of the United States, or upon merchandise, the produce or manufacture thereof, imported in the same, the President is hereby authorized to issue his proclamation, declaring that the foreign discriminating duties of tonnage and impost within the United States, are, and shall be, suspended and discontinued, so far as respects the vessels of the said nation, and the merchandise of its produce or manufacture, imported into the United States in the same: the said suspension to take effect from the time of such notification being

given to the President of the United States, and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States, and merchandise as aforesaid, thereon laden, shall be continued, and no longer.

Approved, January 7, 1824.

S. L., VOL. 4, CHAP. CXXXVI.—*An act to amend the several acts imposing duties on imports.* May 22, 1824.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the thirtieth day of June, one thousand eight hundred and twenty-four, in lieu of the duties now imposed by law on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties, that is to say: Specific duties on goods imported.

First. On sail-duck, osnaburgs, burlaps, and ticklenbergs, a duty of fifteen per centum ad valorem. Sail-duck.

On all manufactures of wool, or of which wool shall be a component part, except worsted stuff goods and blankets, which shall pay twenty-five per centum ad valorem, a duty of thirty per centum ad valorem, until the thirtieth day of June, one thousand eight hundred and twenty-five, and after that time, a duty of thirty-three and a third per centum ad valorem: *Provided*, That, on all manufactures of wool, except flannels and baizes, the actual value of which at the place whence imported, shall not exceed thirty-three and a third cents per square yard, shall be charged with a duty of twenty-five per centum ad valorem.

Second. On all manufactures, not herein specified, of cotton, flax, or hemp, or of which either of these materials shall be a component part, and on all manufactures of silk, or of which silk shall be a component material, coming from beyond the Cape of Good Hope, a duty of twenty-five per centum ad valorem; on all other manufactures of silk, or of which silk shall be a component material, twenty per centum ad valorem: *Provided*, That all cotton cloths whatsoever, or cloths of which cotton shall be a component material, excepting nankeens imported directly from China, the original cost of which, at the place whence imported, with the addition of twenty per centum, if imported from the Cape of Good Hope, or any place beyond it; and of ten per centum, if imported, from any other place, shall be less than thirty cents per square yard, shall, with such addition, be taken and deemed to have cost thirty cents per square yard, and shall be charged with duty accordingly. And that all unbleached and uncoloured cotton twist, yarn, or thread, the original cost of which shall be less than sixty cents per pound, shall be deemed and taken to have cost sixty cents per pound, and shall be charged with duty accordingly. And all bleached or coloured cotton yarn, twist, or thread, the original cost of which shall be less than seventy-five cents per pound, shall be deemed and taken to have cost seventy-five cents per pound, and shall be charged with duty accordingly: *Provided, also*, That the provisions of this act shall not apply to, or be enforced against, importations of goods from ports or places eastward of the Cape of Good Hope, or beyond Cape Horn, before the first of January next ensuing. Cotton, &c. Proviso. Proviso.

[1]Third. On wool unmanufactured, a duty of twenty per centum ad valorem, until the first day of June, one thousand eight hundred and twenty-five; afterwards, a duty of twenty-five per centum ad valorem, until the first June, one thousand eight hundred and twenty-six; afterwards, a duty of thirty per centum ad valorem: *Provided*, That all wool, the actual value of which, at the place whence imported, shall not exceed ten cents per pound, shall be charged with a duty of fifteen per centum ad valorem, and no more. Wool unmanufactured. Proviso.

[1]Under the tariff act of 22d May, 1824, ch. 136, bombazines being goods in which wool is a component material, are liable to a duty of thirty per cent. The United States *v.* Edward Clarke and others, 5 Mason's C. C. R., 30.

Black glass bottles. On black glass bottles, not exceeding the capacity of one quart, two dollars per groce; on bottles exceeding one quart, and not more than two quarts, two dollars and fifty cent per groce; over two quarts, and not exceeding one gallon, three dollars per groce;

Demijohns. On demijohns, twenty-five cents each;

Apothecaries' vials. On apothecaries' vials, of the capacity of four ounces, and less, one dollar per groce; on the same, above four ounces, and not exceeding eight ounces, one dollar and twenty-five cents per groce;

All wares of glass. On all wares of cut glass, not specified, three cents per pound, and in addition thereto, an ad valorem duty of thirty per centum;

All other articles of glass. On all other articles of glass, two cents per pound, and, in addition thereto, an ad valorem duty of twenty per centum;

Books. On all books, which the importer shall make it satisfactorily appear to the collector of the port at which the same shall be entered, were printed previous to the year one thousand seven hundred and seventy-five; and, also, on all books printed in other languages than English, four cents per volume, except books printed in Latin or Greek; on all books printed in Latin or Greek, when bound, fifteen cents per pound; when not bound, thirteen cents per pound;

Books, when bound. On all other books, when bound, thirty cents per pound; when in sheets or boards, twenty-six cents per pound;

Folio and quarto post paper. On folio and quarto post paper, of all kinds, twenty cents per pound;

Foolscap, &c., paper. On foolscap and all drawing and writing paper, seventeen cents per pound;

Printing, &c., paper. On printing, copperplate, and stainers' paper, ten cents per pound;

Sheathing paper, &c. On sheathing paper, binders, and box boards, and wrapping paper, of all kinds, three cents per pound;

All other paper. On all other paper, fifteen cents per pound;

12½ cents on all articles not herein specified. A duty of twelve and a half per centum ad valorem on all articles not herein specified, and now paying a duty of seven and a half per centum ad valorem; with the exception of patent adhesive felt, for covering ship's bottoms, which shall be admitted free of duty until June thirtieth, one thousand eight hundred and twenty-six.

An addition of ten per centum to be made to the several rates of duties herein imposed. SEC. 2. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties hereby imposed upon the several articles aforesaid, which, after the said respective times for the commencement of the duties hereby imposed, shall be imported in ships or vessels, not of the United States; *Provided*, That this addition shall not be applied to articles imported in ships or vessels, not of the United States, entitled by treaty, or by any act of Congress, to be admitted on payment of the same duties that are paid on like articles imported in ships or vessels of the United States.

Proviso.

A drawback of the duties imposed by this act to be allowed, &c. April 27, 1816, ch. 107. See p. 49, of this vol. SEC. 3. *And be it further enacted*, That there shall be allowed a drawback of the duties by this act imposed upon the exportation of any articles that shall have paid the same, within the time, and in the manner, and subject to the provisions and restrictions, prescribed in the fourth section of the act, entitled "An act to regulate the duties on imports and tonnage," passed the twenty-seventh day of April, one thousand eight hundred and sixteen.

Drawback allowed on colored, &c., silk cloths, &c. SEC. 4. *And be it further enacted*, That the drawback allowed by law on plain silk cloths, shall be allowed, although the said cloths, before the exportation thereof, shall have been coloured, printed, stained, dyed, stamped, or painted, in the United States. But, whenever any such cloths, so imported, shall be intended to be so coloured, printed, stained, dyed, stamped, or painted, and afterwards to be exported from the United States, with privilege of drawback, each package thereof, shall, before the same shall be delivered from the public stores, be opened and examined by an inspector of the customs, and the contents thereof measured or weighed, and the quality thereof ascertained, and a sample of each piece thereof reserved at the custom-house; and a particular account or registry of such examination, describing the number of pieces in each package, their weight or measure, and the samples thereof

reserved, shall be entered in the books of the custom-house; and, after such examination, said goods shall be re-packed in the original package, and the said original package shall be marked with a custom-house mark. And whenever any such goods, being thus coloured, printed, stained, dyed, stamped, or painted, shall be entered at the custom-house for exportation and drawback, the same shall be so entered in the original package, marked as aforesaid, and not otherwise, unless the person, so entering the same, shall give satisfactory evidence to the collector or naval officer, or one of them, that such original package has been lost or destroyed by accident; and no such application for drawback shall be made, except on the contents of entire packages; and upon application for such entry and drawback, the contents of the packages so offered, shall be examined by an inspector of the customs, and measured or weighed, and compared with the original entry, registry, and samples; and if, upon such comparison and full examination, the collector shall be satisfied that the contents of each package are the same identical goods imported and registered as aforesaid, and not changed or altered, except by being coloured, printed, stained, dyed, stamped, or painted, as aforesaid, then the person, so entering such goods, shall be admitted to the oath prescribed by law, to be used in cases of application for exportation of goods for the benefit of drawback, and shall, thereupon, be entitled to drawback, as in other cases; *Provided*, That the exporter shall, in every other particular, comply with the regulations and formalities heretofore established for entries of goods for exportation, with the benefit of drawback. And if any person shall present, for exportation and drawback, any coloured, printed, stained, dyed, stamped, or painted, silk cloths, knowing the same not to be entitled to drawback, according to the provisions of this act, or shall wilfully misrepresent or conceal the contents or quality of any package as aforesaid, the said goods, so presented or entered for drawback, shall be forfeited, and may be seized by the collector, and proceeded with, and the forfeiture distributed, as in other cases.

Proviso.

SEC. 5. *And be it further enacted*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission, of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing, to that effect, in the existing laws contained, had been inserted in, and re-enacted by, this act.

The existing laws to be in force.

SEC. 6. *And be it further enacted*, That the provisions of the second section of the act of Congress, entitled "An act to regulate the duties on imports and tonnage," approved April twenty-seventh, one thousand eight hundred and sixteen, shall extend and enure to the benefit of schools and colleges within the United States, or the territories thereof, in the same manner, and under the like limitations and restrictions, as is provided in said act, with respect to seminaries of learning.

The provisions of the second section of the act of April 27, 1816, ch. 107, extended to the benefit of colleges, &c., in the United States. See p. 49, this vol. for act.

Approved, May 22, 1824.

S. L., VOL. 4, CHAP. X.—*An act to remit the duties on books, maps, and charts imported for the use of the Library of Congress.*

February 11, 1825.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the Secretary of the Treasury be, and he hereby is, directed to remit all duties upon such books, maps, and charts, as have been during the present year, or hereafter may be, imported into the United States, by the authority of the joint library committee of Congress, for the use of the library of Congress.

All duties upon books, &c., for the use of the Library of Congress to be remitted.

Approved, February 11, 1825.

April 20, 1826.

S. L., VOL. 4, CHAP. XXVI.—*An act to equalize the duties on vessels of the Republic of Columbia [Colombia] and their cargoes.(a)*

Duties imposed on vessels of Colombia, &c., to be the same as those payable on vessels of the United States, &c.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That no other or higher rate of duties shall be imposed or collected on vessels of the Republic of Columbia [Colombia,] and their cargoes, consisting of articles of the growth, produce, or manufacture of said republic, than are, or may be, payable on vessels of the United States with cargoes composed as aforesaid.

Secretary of the Treasury to return all duties assessed since Jan. 29, 1826, on vessels of Colombia and their cargoes, being the growth, &c., of said Republic.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorized to return all duties which have been assessed since the twenty-ninth January, eighteen hundred and twenty-six, on vessels of the Republic of Columbia [Colombia,] and their cargoes composed of articles of the growth, produce or manufacture of the said republic, beyond the amount which would have been payable on vessels of the United States and cargoes, composed as aforesaid, imported therein; and that the same allowances of drawback on exportations, in vessels of the Republic of Columbia, [Colombia,] be made as on the like exportations, in vessels of the United States.

This act to continue in force during the time that the equality for which it provides be reciprocated in the ports of Colombia, &c

SEC. 3. *And be it further enacted*, That this act shall continue and be in force during the time that the equality for which it provides shall, in all respects, be reciprocated in the ports of the Republic of Columbia [Colombia;] and if, at any time hereafter, the said equality shall not be reciprocated in the ports of the said republic, the President may, and he is hereby authorized to, issue his proclamation, declaring that fact, whereupon this act shall cease and determine.

Approved, April 20, 1826.

May 9, 1828.

S. L., VOL. 4, CHAP. XLIX.—*An act regulating commercial intercourse with the islands of Martinique and Guadaloupe.*

French vessels coming directly from the islands of Martinique and Guadaloupe, and laden with articles, the growth, &c., of either of said islands, admitted into the ports of the United States on certain conditions.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That all French vessels coming directly from the islands of Martinique and Guadaloupe, and laden with articles, the growth or manufacture of either of said islands, and which are permitted to be exported therefrom in American vessels, may be admitted into the ports of the United States on payment of no higher duties on tonnage, or on their cargoes, as aforesaid, than are imposed on American vessels, and on like cargoes imported in American vessels:

Proviso.

Provided, That if the President of the United States shall, at any time, receive satisfactory information that the privileges allowed to American vessels and their cargoes at said islands, by the French ordinance of February fifth, one thousand eight hundred and twenty-six, have been revoked or annulled, he is hereby authorized, by proclamation, to suspend the operation of this act, and withhold all privileges allowed under it.

Approved, May 9, 1828.

May 19, 1828.

S. L., VOL. 4, CHAP. LX.—*An act to reduce the duty on Greek and Latin books printed previous to the year one thousand seven hundred and seventy-five.*

Duty on Greek and Latin books printed previous to 1775 not to be imposed in certain cases.

Act of May 22, 1824, ch. 136. See p. 67 of this vol.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the act, entitled "An act to amend the several acts imposing duties on imports," passed twenty-second of May, one thousand eight hundred and twenty-four, shall not be construed to impose upon books printed in Greek and Latin, which the importer shall make it satisfactorily appear to the collector of the port at which the same shall be entered, were printed previous to the year one thousand seven hundred and seventy-five, a higher duty than four cents per volume.

Approved, May 19, 1828.

S. L., VOL. 4, CHAP. LV.—*An act in alteration of the several acts imposing duties on imports.*[1] May 19, 1828.

[Repealed.]

After Sept. 1, 1828, there shall be levied the following duties:

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the first day of September, one thousand eight hundred and twenty-eight, in lieu of the duties now imposed by law, on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties; that is to say:

On iron, in bars or bolts, not manufactured.

First. On iron in bars or bolts, not manufactured, in whole or in part, by rolling, one cent per pound.

On bar and bolt iron, made wholly or in part by rolling.

Second. On bar and bolt iron, made wholly, or in part, by rolling, thirty-seven dollars per ton: *Provided*, That all iron in slabs, blooms, loops, or other form, less finished than iron in bars or bolts, except pigs or cast iron, shall be rated as rolled iron in bars or bolts, and pay a duty accordingly.

Proviso.

On iron in pigs.

Third. On iron, in pigs, sixty-two and one half cents per one hundred and twelve pounds.

On iron or steel wire.

Fourth. On iron or steel wire, not exceeding number fourteen, six cents per pound, and over number fourteen, ten cents per pound.

On round iron, or brazier's rods.

Fifth. On round iron, or brazier's rods, of three sixteenths to eight sixteenths of an inch diameter, inclusive; and on iron in nail or spike rods, slit or rolled; and on iron in sheets, and hoop iron and on iron slit or rolled for band iron, scroll iron, or casement rods, three and one half cents per pound.

On axes, adzes, &c.

Sixth. On axes, adzes, drawing knives, cutting knives, sickels, or reaping hooks, scythes, spades, shovels, squares, of iron or steel, bridle bits of all descriptions, steelyards and scale beams, socket chisels, vices, and screws of iron for wood, called wood screws, ten per cent. ad valorem, in addition to the present rates of duty.

On steel.

Seventh. On steel, one dollar and fifty cents per one hundred and twelve pounds.

On lead, in pigs or sheets.

Eighth. On lead, in pigs, bars, or sheets, three cents per pound; on leaden shot, four cents per pound; on red or white lead, dry or ground in oil, five cents per pound; on litharge, orange mineral, lead manufactured into pipes, and sugar of lead, five cents per pound.

After June 30, 1828, there be collected, &c. the following duties:

SEC. 2. *And be it further enacted*, That, from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, in lieu of those now imposed by law.

On wool unmanufactured.

First. On wool unmanufactured, four cents per pound; and also, in addition thereto, forty per cent. ad valorem, until the thirtieth day of June, one thousand eight hundred and twenty-nine: from which time an additional ad valorem duty of five per cent. shall be imposed, annually until the whole of said ad valorem duty shall amount to fifty per cent. And all wool imported on the skin, shall be estimated as to weight and value, and shall pay the same rate of duty as other imported wool.

Wool imported.

On manufactures of wool, or of which wool shall be a component part, except carpetings, &c.

Second. On manufactures of wool, or of which wool shall be a component part, (except carpetings, blankets, worsted stuff goods, bombazines, hosiery, mits, gloves, caps, and bindings,) the actual value of which, at the place whence imported, shall not exceed fifty cents the square yard, shall be deemed to have cost fifty cents the square yard and be charged thereon with a duty of forty per centum ad valorem, until the thirtieth day of June, eighteen hundred and twenty-nine, and from that time a duty of forty-five per centum ad valorem: *Provided*, That on all manufactures of wool, except flannels and baizes, the actual

Proviso: On all manufactures of wool, except, &c.

[1] An act to alter and amend the several acts imposing duties on imports, July 14, 1832, ch. 227. See p. 82, this vol. for act.

An act to modify the act of the fourteenth of July, 1832, and other acts imposing duties on imports, March 2, 1833, ch. 55. See p. 95, this vol. for act.

An act to provide revenue from imports, and to change and modify the laws imposing duties on imports, and for other purposes, August 30, 1842, ch. 270. See p. 202, this vol. for act.

value of which, at the place whence imported, shall not exceed thirty-three and one third cents per square yard, shall pay fourteen cents per square yard.

On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, to exceed 50 cents the square yard.

Third. On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which, at the place whence imported, shall exceed fifty cents the square yard, and shall not exceed one dollar the square yard, shall be deemed to have cost one dollar the square yard, and be charged thereon with a duty of forty per centum ad valorem, until the thirtieth day of June, eighteen hundred and twenty-nine, and from that time a duty of forty-five per centum ad valorem.

On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, not to exceed $2.50 the square yard, shall be deemed, &c.

Fourth. On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which, at the place whence imported, shall exceed one dollar the square yard, and shall not exceed two dollars and fifty cents the square yard, shall be deemed to have cost two dollars and fifty cents the square yard, and be charged with a duty thereon of forty per centum ad valorem, until the thirtieth day of June, eighteen hundred and twenty-nine, and from that time a duty of forty-five per centum ad valorem.

Fifth.

Fifth. All manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which, at the place whence imported, shall exceed two dollars and fifty cents the square yard, and shall not exceed four dollars the square yard, shall be deemed to have cost, at the place whence imported, four dollars the square yard, and a duty of forty per cent. ad valorem, shall be levied, collected, and paid, on such valuation, until the thirtieth day of June, one thousand eight hundred and twenty-nine, and from that time a duty of forty-five per centum ad valorem.

Sixth.

Sixth. On all manufactures of wool, or of which wool shall be a component part, except as aforesaid, the actual value of which, at the place whence imported, shall exceed four dollars the square yard, there shall be levied, collected, and paid, a duty of forty-five per cent. ad valorem, until the thirtieth day of June, one thousand eight hundred and twenty-nine, and from that time a duty of fifty per centum ad valorem.

Seventh.

Seventh. On woolen blankets, hosiery, mits, gloves, and bindings, thirty-five per cent. ad valorem. On clothing ready made, fifty per centum ad valorem.

Eighth.

Eighth. On Brussels, Turkey and Wilton carpets and carpetings, seventy cents per square yard. On all venetian and ingrin [ingrain] carpets or carpeting, forty cents per square yard. On all other kinds of carpets and carpeting, of wool, flax, hemp, or cotton, or parts of either, thirty-two cents per square yard. On all patent printed or painted floor cloths, fifty cents per square yard. On oil cloth other than that usually denominated patent floor cloth, twenty-five cents per square yard. On furniture oil cloth, fifteen cents per square yard. On floor matting made of flags or other materials, fifteen cents per square yard.

After June 30, 1828, there shall be collected, &c., on the importation of the following articles, certain duties.

SEC. 3. *And be it further enacted*, That from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, there shall be levied, collected, and paid on the importation of the following articles, in lieu of the duty now imposed by law:

On unmanufactured hemp.

First. On unmanufactured hemp, forty-five dollars per ton, until the thirtieth day of June, one thousand eight hundred and twenty-nine, from which time, five dollars per ton in addition, per annum, until the duty shall amount to sixty dollars per ton. On cotton bagging, four and a half cents per square yard, until the thirtieth day of June, one thousand eight hundred and twenty-nine, and afterwards a duty of five cents per square yard.

On unmanufactured flax.

Second. On unmanufactured flax, thirty-five dollars per ton, until the thirtieth day of June, one thousand eight hundred and twenty-nine, from which time an additional duty of five dollars per ton, per annum, until the duty shall amount to sixty dollars per ton.

On sail duck.

Third. On sail duck, nine cents per square yard; and, in addition

thereto, one half cent yearly, until the same shall amount to twelve and a half cents per square yard.

Fourth. On molasses, ten cents per gallon. On molasses

Fifth. On all imported distilled spirits, fifteen cents per gallon, in addition to the duty now imposed by law. On all imported distilled liquors.

Sixth. On all manufactures of silk, or of which silk shall be a component material, coming from beyond the Cape of Good Hope, a duty of thirty per centum ad valorem; the additional duty of five per centum to take effect from and after the thirtieth day of June, one thousand eight hundred and twenty-nine; and on all other manufactures of silk, or of which silk shall be a component material, twenty per centum ad valorem. On all manufactures of silk, &c.

On indigo, an additional duty of five cents the pound, from the thirtieth day of June, one thousand eight hundred and twenty-nine, until the thirtieth day of June, one thousand eight hundred and thirty, and from that time an additional duty of ten cents each year, until the whole duty shall amount to fifty cents per pound. On indigo.

SEC. 4. *And be it further enacted*, That, from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, no drawback of duty shall be allowed on the exportation of any spirit, distilled in the United States, from molasses; no drawback shall be allowed on any quantity of sail duck, less than fifty bolts, exported in one ship or vessel, at any one time. After June 30, 1828, no drawback of duty shall be allowed on the exportation of any spirits, &c.

SEC. 5. *And be it further enacted*, That, from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, there shall be levied, collected, and paid, in lieu of the duties now imposed by law, on window glass, of the sizes above ten inches by fifteen inches, five dollars for one hundred square feet: *Provided*, That all window glass imported in plate or sheets, uncut, shall be chargeable with the same rate of duty. On vials and bottles not exceeding the capacity of six ounces each, one dollar and seventy-five cents per groce. After June 30, 1828, on window glasses of certain sizes. Proviso: All window glass imported.

SEC. 6. *And be it further enacted*, That from and after the thirtieth day of June, one thousand eight hundred and twenty-eight, there shall be levied, collected, and paid, in lieu of the duties now imposed by law, on all imported roofing slates, not exceeding twelve inches in length, by six inches in width, four dollars per ton; on all such slates exceeding twelve, and not exceeding fourteen inches in length, five dollars per ton; on all slates exceeding fourteen, and not exceeding sixteen inches in length, six dollars per ton; on all slates exceeding sixteen inches, and not exceeding eighteen inches in length, seven dollars per ton; on all slates exceeding eighteen, and not exceeding twenty inches in length, eight dollars per ton; on slates exceeding twenty inches and not exceeding twenty-four inches in length, nine dollars per ton; and on all slates exceeding twenty-four inches in length, ten dollars per ton. And that, in lieu of the present duties, there be levied, collected and paid, a duty of thirty-three and a third per centum, ad valorem, on all imported ciphering slates. On all imported roofing slates. On ciphering slates.

SEC. 7. *And be it further enacted*, That all cotton cloths whatsoever, or cloths of which cotton shall be a component material, excepting nankeens, imported direct from China, the original cost of which, at the place whence imported, with the addition of twenty per cent. if imported from the Cape of Good Hope, or from any place beyond it, and of ten per cent. if imported from any other place, shall be less than thirty-five cents the square yard, shall, with such addition, be taken and deemed to have cost thirty-five cents the square yard, and charged with duty accordingly. On cotton cloths, excepting nankeens, imported direct from China, &c.

SEC. 8. *And be it further enacted*, That, in all cases where the duty which now is, or hereafter may be, imposed, on any goods, wares, or merchandises, imported into the United States, shall, by law, be regulated by, or be directed to be estimated or levied upon the value of the square yard, or of any other quantity or parcel thereof; and in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandises, imported into the United States, it shall be the In all cases where the duty now is, or hereafter may be, imposed on any goods, &c.

duty of the collector within whose district the same shall be imported or entered, to cause the actual value thereof, at the time purchased, and place from which the same shall have been imported into the United States, to be appraised, estimated, and ascertained, and the number of such yards, parcels, or quantities, and such actual value of every of them, as the case may require: And it shall, in every such case, be the duty of the appraisers of the United States, and of every of them, and of every other person who shall act as such appraiser, by all the reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and actual value, any invoice or affidavit thereto, to the contrary notwithstanding, of the said goods, wares, and merchandise, at the time purchased, and place from whence the same shall have been imported into the United States, and the number of such yards, parcels, or quantities, and such actual value of every of them, as the case may require; and all such goods, wares, and merchandises, being manufactures of wool, or whereof wool shall be a component part, which shall be imported into the United States in an unfinished condition, shall, in every such appraisal, be taken, deemed, and estimated by the said appraisers, and every of them, and every person who shall act as such appraiser, to have been, at the time purchased, and place from whence the same were imported into the United States, of as great actual value as if the same had been entirely finished. And to the value of the said goods, wares, and merchandise, so ascertained, there shall, in all cases where the same are or shall be charged with an ad valorem duty, be added all charges, except insurance, and also twenty per centum on the said actual value and charges, if imported from the Cape of Good Hope, or any place beyond the same, or from beyond Cape Horn; or ten per centum if from any other place or country: and the said ad valorem rates of duty shall be estimated on such aggregate amount, any thing in any act to the contrary notwithstanding: *Provided*, That, in all cases where any goods, wares, or merchandise, subject to ad valorem duty, or whereon the duty is or shall be by law regulated by, or be directed to be estimated or levied upon the value of the square yard, or any other quantity or parcel thereof, shall have been imported into the United States from a country other than that in which the same were manufactured or produced, the appraisers shall value the same at the current value thereof, at the time of purchase before such last exportation to the United States, in the country where the same may have been originally manufactured or produced.

Appraisement.

Proviso.

In cases where the actual value to be appraised of any goods, &c., imported into the United States, and subject to ad valorem duty.

SEC. 9. *And be it further enacted*, That, in all cases where the actual value to be appraised, estimated, and ascertained, as hereinbefore stated, of any goods, wares, or merchandise, imported into the United States, and subject to any ad valorem duty, or whereon the duty is regulated by, or directed to be imposed or levied on, the value of the square yard, or other parcel or quantity thereof, shall, by ten per centum, exceed the invoice value thereof, in addition to the duty imposed by law on the same, if they had been invoiced at their own value, as aforesaid, there shall be levied and collected, on the same goods, wares, and merchandise, fifty per centum of the duty so imposed on the same goods, wares, and merchandise, when fairly invoiced: *Provided, always*, That nothing in this section contained shall be construed to impose the said last-mentioned duty of fifty per centum, for a variance between the bona fide invoice of goods produced in the manner specified in the proviso to the eighth section of this act, and the current value of the said merchandise in the country where the same may have been originally manufactured or produced: *And, further*, That the penalty of fifty per centum, imposed by the thirteenth section of the act, entitled "An act supplementary to, and to amend the act, entitled 'An act to regulate the collection of duties on imports and tonnage, passed the second day of March, one thousand seven hundred and ninety-nine, and for other purposes,'" approved March first, one thousand eight hundred and twenty-three, shall not be deemed to apply or attach to any goods, wares, or merchandise, which shall be subject to the additional duty of fifty per centum, as aforesaid, imposed by this section of this act.

Proviso.

1799, ch. 22, vol. 1, S. L.

1823, ch. 21, vol. 3, S. L.

Duty of the Secretary of the Treasury.

SEC. 10. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, under the direction of the President of the United States, from time to time, to establish such rules and regulations, not inconsistent with the laws of the United States, as the President of the United States shall think proper, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual value thereof, and of the square yards, parcels, or other quantities thereof, as the case may require, and of such actual value of every of them: And it shall be the duty of the Secretary of the Treasury to report all such rules and regulations, with the reasons therefor, to the then next session of Congress.

Approved, May 19, 1828.

May 24, 1828.

S. L., VOL. 4, CHAP. CXI.—*An Act in addition to an act, entitled "An act concerning discriminating duties of tonnage and impost," and to equalize the duties on Prussian vessels and their cargoes.*

Act of January 7, 1824, ch. 4, S. L. See page 66 of this vol.

Where no discriminating duties of tonnage or impost are levied in the ports of said nation, upon vessels, &c., of the United States, the President to issue his proclamation, declaring, &c.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, upon satisfactory evidence being given to the President of the United States, by the government of any foreign nation, that no discriminating duties of tonnage or impost are imposed or levied in the ports of the said nation, upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise, imported in the same from the United States, or from any foreign country, the President is hereby authorized to issue his proclamation, declaring that the foreign discriminating duties of tonnage and impost, within the United States, are, and shall be, suspended and discontinued, so far as respects the vessels of the said foreign nation, and the produce, manufactures, or merchandise imported into the United States in the same, from the said foreign nation, or from any other foreign country: the said suspension to take effect from the time of such notification being given to the President of the United States, and to continue so long as the reciprocal exemption of vessels, belonging to citizens of the United States, and their cargoes, as aforesaid, shall be continued, and no longer.

Duties collected on vessels of Prussia, &c.

SEC. 2. *And be it further enacted*, That no other or higher rate of duties shall be imposed or collected on vessels of Prussia, or of her dominions, from whencesoever coming, nor on their cargoes, howsoever composed, than are, or may be, payable on vessels of the United States, and their cargoes.

All duties assessed since April 15, 1826, on Prussian vessels, &c., beyond the amount which would have been payable, &c.

SEC. 3. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorized to return all duties which have been assessed since the fifteenth day of April, one thousand eight hundred and twenty-six, on Prussian vessels, and their cargoes, beyond the amount which would have been payable on vessels of the United States, and their cargoes; and that the same allowances of drawback be made on merchandise exported in Prussian vessels as would be made on similar exportations in vessels of the United States.

So much of this act as relates to Prussian vessels, &c., to continue in force on certain conditions, &c.

SEC. 4. *And be it further enacted*, That so much of this act as relates to Prussian vessels and their cargoes, shall continue and be in force during the time that the equality for which it provides shall, in all respects, be reciprocated in the ports of Prussia, and her dominions; and if at any time hereafter, the said equality shall not be reciprocated in the ports of Prussia, and her dominions, the President may, and he is hereby, authorized to issue his proclamation, declaring that fact, and thereupon so much of this act as relates to Prussian vessels, and their cargoes, shall cease and determine.

Approved, May 24, 1828.

May 24, 1828.

S. L., VOL. 4, CHAP. CXIII.—*An act altering the duties on wines imported into the United States.*[1]

After January 1, 1829, duties now imposed on wines imported into the United States, altered.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the first day of January next, the duties now imposed on wines imported into the United States, shall cease, and that, in lieu thereof, the following duties shall be levied and collected on all wines so imported; that is to say:

On wines of France, &c., imported in casks.

On the wines of France, Germany, Spain and the Mediterranean, when imported in casks, unless specially enumerated, fifteen cents per gallon; except the red wines of France and Spain, when not imported in bottles, which shall pay only ten cents per gallon.

On wines of all countries when imported in bottles or cases.

On wines of all countries, when imported in bottles or cases, unless specially enumerated; on wines of Sicily, and on all wines not enumerated, whether imported in bottles, cases or casks, thirty cents per gallon, in addition to the duty now existing on the bottles when thus imported.

On sherry and Madeira wines, &c.

On Sherry and Madeira wines, whether imported in bottles, cases or casks, fifty cents per gallon, in addition to the duty on the bottles when so imported.

Duties imposed by this act, on wines imported, &c.

SEC. 2. *And be it further enacted*, That the duties imposed by this act on wine imported, shall be levied and collected on all wines remaining in the public ware-houses after the first of January, one thousand eight hundred and twenty-nine, in lieu of the duties existing when the same may have been imported.

A drawback of the duties shall be allowed on exportation, &c.

SEC. 3. *And be it further enacted*, That a drawback of the duties on wines, imposed by this act, shall be allowed on exportation, and that all existing laws concerning the exportation of merchandise for the benefit of drawback, the collection of duties, and the recovery, distribution and remission of all penalties and forfeitures, shall be taken and deemed to be applicable to importations under this act.

Approved, May 24, 1828.

S. L., VOL. 4. CHAP. CI.—*An act to reduce the duties on coffee, tea, and cocoa.*

May 20, 1830.

Duty on coffee.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the thirty-first day of December, one thousand eight hundred and thirty, the duty on coffee shall be two cents per pound, and from and after the thirty-first day of December, one thousand eight hundred and thirty-one, the duty on coffee shall be one cent per pound, and no more; and from and after the thirty-first day of December, one thousand eight hundred and

Cocoa.

thirty, the duty on cocoa shall be one cent per pound, and no more. And that from and after the thirty-first December, one thousand eight hundred and thirty-one, the following rates of duty and no other, shall

Teas imported from China, &c.

be levied and collected on teas imported from China, or other place east of the Cape of Good Hope, and in vessels of the United States, to wit: Imperial, Gunpowder, and Gomee, twenty-five cents per pound; Hyson and Young Hyson, eighteen cents per pound; Hyson Skin, and other green teas, twelve cents per pound; Souchong and other black teas, except Bohea, ten cents per pound, and Bohea four cents per pound;

Teas imported from any other place, or in foreign bottoms, &c.

and on teas imported from any other place, or in vessels other than those of the United States, the following rates, to wit: Imperial, Gunpowder, and Gomee, thirty-seven cents; Hyson, and Young Hyson, twenty-seven cents; Hyson Skin, and other green teas, twenty cents; Souchong, and other black teas, except Bohea, eighteen cents; and Bohea, six cents per pound.

---

[1] *Discriminating duties:*
Act of 1816, ch. 107, sec. 3. See p. 49, this vol.; Act of Jan. 14, 1817, ch. 50. Act of 1818, ch. 110, S. L. Act of 1832, ch. 207. See p. 82, this vol.; Act of 1832, ch. 227, sec. 10, S. L. Act of 1824, ch. 4. See p. 66, this vol.; Act of 1828, ch. 111. See p. 77, this vol.; Act of 1842, ch. 270, sec. 11. See p. 102, this vol.

SEC. 2. *And be it further enacted*, That tea, cocoa, and coffee, which have been, or which shall be hereafter, put into the custom-house stores, under the bond of the importer, and which shall remain under the control of the proper officer of the customs, on the thirty-first of December, one thousand eight hundred and thirty, and the thirty-first day of December, one thousand eight hundred and thirty-one, respectively, shall be subject to no higher duty than if the same were imported, respectively, after the said thirty-first day of December, one thousand eight hundred and thirty, and the thirty-first day of December, one thousand eight hundred and thirty-one: *Provided*, That nothing herein contained shall be construed to alter or postpone the time when the duty on the said tea, cocoa, and coffee shall be payable.

These duties applied to tea, &c., remaining in custom-house stores, &c.

Proviso.

Approved, May 20, 1830.

S. L., VOL. 4, CHAP. CLXXXV.—*An act to reduce the duty on molasses, and to allow a drawback on spirits distilled from foreign materials.*

May 29, 1830.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the thirtieth day of September, one thousand eight hundred and thirty, the duty on molasses shall be five cents for each gallon, and no more; and from and after that time, there shall be allowed a drawback of four cents upon every gallon of spirits distilled in the United States or the territories thereof, from foreign molasses, on the exportation thereof to any foreign port or place other than the dominions of any foreign state immediately adjoining the United States, in the same manner and on the same conditions as before the tariff of May the nineteenth, one thousand eight hundred and twenty-eight.

Duty on molasses five cents.

Drawback on distilled spirits four cents.

Approved, May 29, 1830.

S. L., VOL. 4, CHAP. CLXXXIX.—*An act to reduce the duty on salt.*

May 29, 1830.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, the duty on salt be fifteen cents per bushel of fifty-six pounds, from the thirty-first of December next, until the thirty-first of December, one thousand eight hundred and thirty-one; and, after that time, ten cents per bushel, and no more.

Duty on salt reduced.

Approved, May 29, 1830.

S. L., VOL. 4, CHAP. CCVII.—*An act to amend the acts regulating the commercial intercourse between the United States and certain colonies of Great Britain.*[1]

May 29, 1830.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That whenever the President of the United States shall receive satisfactory evidence that the government of Great Britain will open the ports in its colonial possessions in the West Indies, on the continent of South America, the Bahama Islands, the Caicos, and the Bermuda or Somer Islands, to the vessels of the United States, for an indefinite or for a limited term; that the vessels of the United States and their cargoes, on entering the colonial ports aforesaid, shall not be subject to other or higher duties of tonnage or impost, or charges of any other description, than would be imposed on British vessels or their cargoes, arriving in said colonial possessions from the United States; that the vessels of the United States may

President of United States, on the adoption of certain measures by the British Government, authorized to open ports of United States on reciprocal terms.

[1] For the proclamation issued by the President of the United States under the provisions of this act, October 5, 1830, see page 80, of this volume

import into the said colonial possessions from the United States any article or articles which could be imported in a British vessel into the said possessions from the United States; and that the vessels of the United States may export from the British colonies afore mentioned, to any country whatever, other than the dominions or possessions of Great Britain, any article or articles that can be exported therefrom in a British vessel, to any country other than the British dominions or possessions as aforesaid; leaving the commercial intercourse of the United States, with all other parts of the British dominions or possessions, on a footing not less favourable to the United States, than it now is, and that then, and in such case, the President of the United States shall be, and he is hereby authorized at any time before the next session of Congress, to issue his proclamation, declaring that he has received such evidence; and, thereupon, from the date of such proclamation, the ports of the United States shall be opened, indefinitely or for a term fixed, as the case may be, to British vessels coming from the said British colonial possessions, and their cargoes, subject to no other or higher duty of tonnage or impost, or charge of any description whatever, than would be levied on the vessels of the United States, or their cargoes, arriving from the said British possessions; and it shall be lawful for the said British vessels to import into the United States, and to export therefrom, any article or articles which may be imported or exported in vessels of the United States: and the act, entitled "An act concerning navigation," passed on the eighteenth day of April, one thousand eight hundred and eighteen; an act supplementary thereto, passed the fifteenth day of May, one thousand eight hundred and twenty; and an act, entitled "An act to regulate the commercial intercourse between the United States, and certain British ports," passed on the first day of March, one thousand eight hundred and twenty-three, are, in such case, hereby declared to be suspended, or absolutely repealed, as the case may require.

Act of April 18, 1818, ch. 70, vol. 3, S. L., an act concerning navigation.
Act of May 15, 1820, ch. 122, vol. 3, S. L.
Act of March 1, 1823, ch. 22, vol. 3, S. L.

SEC. 2. *And be it further enacted*, That, whenever the ports of the United States shall have been opened, under the authority given in the first section of this act, British vessels and their cargoes shall be admitted to an entry in the ports of the United States from the islands, provinces, or colonies, of Great Britain, on or near the North American continent, and north or east of the United States.

Approved, May 29, 1830.

October 5, 1830.

S. L., VOL. IV, p. 817—*A proclamation by the President of the United States of America.*

1830, ch. 207, S. L. See p. 91, this vol. for act.

Whereas, by an act of the Congress of the United States, passed on the twenty-ninth day of May, one thousand eight hundred and thirty, it is provided, that, whenever the President of the United States shall receive satisfactory evidence that the government of Great Britain will open the ports in its colonial possessions in the West Indies, on the continent of South America, the Bahama Islands, the Caicos, and the Bermuda or Somer Islands, to the vessels of the United States, for an indefinite or for a limited term; that the vessels of the United States and their cargoes, on entering the colonial ports aforesaid, shall not be subject to other or higher duties of tonnage or impost, or charges of any other description, than would be imposed on British vessels or their cargoes arriving in the said colonial possessions from the United States; that the vessels of the United States may import into the said colonial possessions, from the United States, any article or articles which could be imported in a British vessel into the said possessions from the United States; and that the vessels of the United States may export from the British colonies aforementioned, to any country whatever other than the dominions or possessions of Great Britain, any article or articles that can be exported therefrom in a British vessel, to any country other than the British dominions or possessions aforesaid, leaving the com-

mercial intercourse of the United States with all other parts of the British dominions or possessions on a footing not less favorable to the United States than it now is, That then, and in such case, the President of the United States shall be authorized, at any time before the next session of Congress, to issue his proclamation, declaring that he has received such evidence, and that thereupon, and from the date of such proclamation, the ports of the United States shall be opened indefinitely, or for a term fixed, as the case may be, to British vessels coming from the said British colonial possessions, and their cargoes, subject to no other or higher duty of tonnage or impost, or charge of any description whatever, than would be levied on the vessels of the United States or their cargoes, arriving from the said British possessions; and that it shall be lawful for the said British vessels to import into the United States, and to export therefrom, any article or articles which may be imported or exported in vessels of the United States; and that the act, entitled "An Act concerning navigation," passed on the eighteenth day of April, one thousand eight hundred and eighteen, an act supplementary thereto, passed the fifteenth day of May, one thousand eight hundred and twenty, and an act, "An Act to regulate the commercial intercourse between the United States and certain British ports," passed on the first day of March, one thousand eight hundred and twenty-three, shall, in such case, be suspended, or absolutely repealed, as the case may require.

1818, ch. 70, vol. 3, S. L.
1820, ch. 122, vol. 3, S. L.
1823, ch. 22, vol. 3, S. L.

And whereas, by the said act, it is further provided, that, whenever the ports of the United States shall have been opened under the authority thereby given, British vessels and their cargoes shall be admitted to an entry in the ports of the United States from the islands, provinces, or colonies of Great Britain, on or near the North American continent, and north or east of the United States.

And whereas satisfactory evidence has been received by the President of the United States, that, whenever he shall give effect to the provisions of the act aforesaid, the government of Great Britain will open, for an indefinite period, the ports in its colonial possessions in the West Indies, on the continent of South America, the Bahama Islands, the Caicos, and the Bermuda or Somer Islands, to the vessels of the United States and their cargoes, upon the terms and according to the requisitions of the aforesaid act of Congress.

Ports of the United States opened to vessels from British islands and provinces, and certain acts repealed.

Now, therefore, I, Andrew Jackson, President of the United States of America, do hereby declare and proclaim that such evidence has been received by me; and that by the operation of the act of Congress, passed on the twenty-ninth day of May, one thousand eight hundred and thirty, the ports of the United States are, from the date of this proclamation, open to British vessels coming from the said British possessions, and their cargoes, upon the terms set forth in the said act; the act, entitled "An Act concerning navigation," passed on the eighteenth day of April, one thousand eight hundred and eighteen, the act supplementary thereto, passed the fifteenth day of May, one thousand eight hundred and twenty, and the act, entitled "An Act to regulate the commercial intercourse between the United States and certain British ports," passed the first day of March, one thousand eight hundred and twenty-three, are absolutely repealed; and British vessels and their cargoes are admitted to an entry in the ports of the United States, from the islands, provinces, and colonies of Great Britain on or near the American continent, and north or east of the United States.

1830, ch. 207, S. L.
1818, ch. 70.
1820, ch. 122, vol. 3, S. L.
1823, ch. 22, vol. 3, S. L.

Given under my hand, at the city of Washington, the fifth day of October, in the year of our Lord one thousand eight hundred and thirty, and fifty-fifth of the Independence of the United States.

ANDREW JACKSON.

By the President.

M. VAN BUREN, *Secretary of State.*

July 13, 1832.

S. L., VOL. 4, CHAP. CCVII.—*An act concerning tonnage duty on Spanish vessels.*[1]

No higher duties of tonnage to be levied on Spanish vessels than are paid by American vessels.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That no other or greater duty of tonnage be levied in the ports of the United States on vessels owned wholly by subjects of Spain, coming from a port in Spain, than shall, by the Secretary of the Treasury, be ascertained to have been paid on American vessels in the ports of Spain previous to the twentieth October, one thousand eight hundred and seventeen.

Spanish colonial vessels to pay same tonnage duty as American vessels in Spanish colonial ports.

SEC. 2. *And be it further enacted*, That vessels owned wholly by Spanish subjects, coming from any of the colonies of Spain, either directly or after touching at any other port or place, shall pay, in the ports of the United States, the same rate of duty on tonnage that shall be levied on American vessels in the Spanish colonial port from whence such Spanish vessel shall have last departed; the said amount to be ascertained by the Secretary of the Treasury, who is hereby authorized, from time to time, to give directions to the officers of the customs of the United States for the collection of such duties, so as to conform the said duties to any variation that may take place in the duties levied on American vessels in such Spanish ports.

The President, in case any foreign nation shall abolish discriminating tonnage duties on American vessels, may direct duties on vessels of such nation to cease, &c.

SEC. 3. *And be it further enacted*, That whenever the President shall be satisfied that the discriminating or countervailing duties of tonnage levied by any foreign nation on the ships or vessels of the United States shall have been abolished, he may direct that the tonnage duty on the vessels of such nation shall cease to be levied in the ports of the United States; and cause any duties of tonnage that may have been levied on the vessels of such foreign nation, subsequent to the abolition of its discriminating duties of tonnage, to be refunded.

2d and 3d sections to take effect January 1, 1833.

SEC. 4. *And be it further enacted*, That the second and third sections of this act shall be in force and take effect from and after the first day of January next.

Approved, July 13, 1832.

July 14, 1832.

S. L., VOL. 4, CHAP. CCXXVII.—*An act to alter and amend the several acts imposing duties on imports.*[2]

Parts of the act of May 19, 1828. See p. 73, this vol.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the third day of March, one thousand eight hundred and thirty-three, so much of the act entitled "An act in alteration of the several acts imposing duties on imports," approved the nineteenth May, one thousand eight hundred and twenty-eight, as is herein otherwise provided for, shall be repealed, except so far as the same may be necessary for the recovery and collection of all duties which shall have accrued under the said act; and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, which may have been incurred under the same.

Duties to be levied on certain articles, after 3d of March, 1833.

SEC. 2. *And be it further enacted*, That, from and after the third day of March, one thousand eight hundred and thirty-three, in lieu of the duties now imposed by law, on the importation of the articles hereinafter mentioned, there shall be levied, collected, and paid, the following duties, that is to say:

Coarse unmanufactured wool free.

First. Wool, unmanufactured, the value whereof, at the place of exportation, shall not exceed eight cents per pound, shall be imported free of

Unmanufactured wool, valued at more than 8 cents per pound.

duty; and if any wool so imported shall be fine wool mixed with dirt or other material, and thus reduced in value to eight cents per pound, or under, the appraisers shall appraise said wool at such price as in their opinion it would have cost had it not been so mixed, and a duty thereon shall be charged in conformity with such appraisal; on wool, unmanufactured, the value whereof, at the place of exportation, shall exceed

---

[1] See notes of the acts relating to discriminating duties, vol. 4, p. 2, S. L. See p. 78, this volume.

[2] See acts of March 2, 1833, pages 94 and 97, this volume.

eight cents, shall be levied four cents per pound, and forty per centum ad valorem: *Provided*, That wool imported on the skin shall be estimated, as to weight and value, as other wool. Proviso.

Second. On all milled and fulled cloth, known by the name of plains, kerseys, or kendal cottons, of which wool shall be the only material, the value whereof shall not exceed thirty-five cents a square yard, five per centum ad valorem; on worsted stuff goods, shawls and other manufactures of silk and worsted, ten per centum ad valorem; on worsted yarn, twenty per centum ad valorem; on woollen yarn, four cents per pound, and fifty per centum ad valorem; on mits, gloves, bindings, blankets, hosiery, and carpets and carpeting, twenty-five per centum, except Brussels, Wilton, and treble ingrained carpeting, which shall be at sixty-three cents the square yard; all other ingrained and Venetian carpeting, at thirty-five cents the square yard; and except blankets, the value whereof at the place from whence exported, shall not exceed seventy-five cents each, the duty to be levied upon which, shall be five per centum ad valorem; on flannels, bockings, and baizes, sixteen cents the square yard; on coach laces, thirty-five per centum; and upon merino shawls made of wool, all other manufactures of wool, or of which wool is a component part, and on ready-made clothing, fifty per centum ad valorem.[1] On manufactures of wool or of which wool is a component part.

---

[1] Under the act of Congress passed July 14, 1832, ch. 227, entitled "An act to alter and amend the several acts imposing duties on imports," worsted shawls with cotton borders, and worsted suspenders with cotton straps or ends, are not subjected to a duty of fifty per centum ad valorem. Elliott *v.* Swartwout, 10 Peters, 137.

Laws imposing duties on goods are intended for practical use and application by men engaged in commerce, and hence it has become a settled rule in the interpretation of statutes of this description to construe the language adopted by the legislature, and particularly in the denomination of articles, according to the commercial understanding of the terms used. *Ibid.*

Construction of statutes:

The principles applied in the courts of the United States in relation to the construction of statutes of the United States and of statutes in general.

The suspension of a statute for a limited time is not a repeal of it. Brown, plaintiff in error, *v.* Barry, 3 Dall., 365; 1 Cond. Rep., 165.

The intention of the legislature, when discovered, must prevail; any rule of construction, declared by previous acts, to the contrary notwithstanding. *Ibid.*

The presumption must always be in favor of the validity of a law if the contrary is not clearly demonstrated. Cooper *v.* Telfair, 4 Dall., 14; 1 Cond. Rep., 211.

A legislative act founded on a mistaken opinion of what was law, does not change the actual state of the law, as to preexisting cases. Talbot *v.* Seeman, 1 Cranch, 1; 1 Cond. Rep., 229.

It is true that in mere private cases between individuals a court will and ought to struggle hard against a construction which will, by a retrospective operation, affect the rights of parties; but in great national concerns, where individual rights acquired by war are sacrificed for national purposes, the contract making the sacrifice ought always to receive a construction conforming to its manifest import; and if the nation has given up the vested rights of its citizens, it is not for the court, but for the Government to consider whether it be a case proper for compensation. United States *v.* The Schooner *Peggy*, 1 Cranch, 103; 1 Cond. Rep., 256.

If courts are to regard the Constitution, and the Constitution is superior to any ordinary act of the legislature, the Constitution, and not such ordinary act, must govern the case to which they both apply. Marbury *v.* Madison, 1 Cranch, 137; 1 Cond. Rep., 267.

In the construction of a statute positive and explicit provisions comprehending in terms a whole class of cases are not to be restrained by applying to those cases an implication drawn from subsequent words, unless that implication be very clear, necessary, and irresistible. Faw *v.* Marsteller, 2 Cranch, 10; 1 Con. Rep., 337.

Where a case is shown to be out of the mischief intended to be guarded against, or out of the spirit of the law, the letter of the statute will not be deemed so unequivocal as absolutely to exclude another construction. *Ibid.*

It is said the case ought to be an extraordinary one, that the circumstances ought to be uncommon, which would warrant a departure from the general principles established for the government of contracts. This is true, and the Supreme Court would certainly not feel itself at liberty to exercise, on a common occasion, a discretionary power, limited only by the opinion entertained of the naked justice of the case. *Ibid.*

That a law is the best expositor of itself, that every part of an act is to be taken into view for the purpose of discovering the mind of the legislature, and that the details of one part may contain regulations restricting the extent of general expressions used in another part of the same act, are among those plain rules laid down

Manufacturers of cotton, or of part cotton.

Third. On all manufactures of cotton, or of which cotton shall be a component part, twenty-five per centum ad valorem, excepting cotton twist, yarn, and thread, which shall remain at the rate of duty fixed by the act to amend the several acts imposing duties on imports, of twenty-second May, one thousand eight hundred and twenty-four; *And provided*, That all manufactures of cotton, or of which cotton shall be a component part, not dyed, colored, printed, or stained, not exceeding in value thirty cents the square yard, shall be valued at thirty cents per square yard, and if dyed, colored, printed, or stained, in whole or in part, not exceeding in value thirty-five cents the square yard, shall be valued at thirty-five cents per square yard; and on nankeens, imported direct from China, twenty per centum ad valorem.

1824, ch. 136, S. L. See p. 67, this vol.

Proviso.

Floor cloths, oil cloths, and floor matting.

Fourth. On all stamped, printed or painted floor cloths, forty-three cents a square yard; on oil cloths of all kinds, other than usually denominated patent floor cloth, twelve and a half cents the square yard; and on floor matting, usually made of flags or other materials, five per centum ad valorem.

Iron, in bars or bolts not manufactured.

Fifth. On iron, in bars or bolts, not manufactured in whole or in part by rolling, ninety cents per one hundred and twelve pounds.

Bar or bolt iron made wholly or in part by rolling.

Proviso.

Sixth. On bar and bolt iron, made wholly or in part by rolling, thirty dollars per ton: *Provided*, That all iron in slabs, blooms, or other form

---

by common sense for the exposition of statutes, which have been uniformly acknowledged. Pennington *v.* Coxe, 2 Cranch, 33; 1 Cond. Rep., 346.

It is undoubtedly a well-established principle in the exposition of statutes that every part is to be considered and the intention of the legislature to be extracted from the whole. It is also true that where great inconvenience will result from a particular construction, that construction is to be avoided, unless the meaning of the legislature be plain, in which case it must be obeyed. United States *v.* Fisher et al., assignees of Blight, 2 Cranch, 358; 1 Cond. Rep., 421.

That the consequences are to be considered in expounding laws, where the intent is doubtful, is a principle not to be contradicted; but it is also true that it is a principle which must be applied with caution, and which has a degree of influence dependent on the nature of the case to which it is applied when rights are infringed. *Ibid.*

Where fundamental principles are overthrown, where the general system of the laws is departed from, the legislative intention must be expressed with irresistible clearness to induce a court of justice to suppose a design to effect such objects. But when only a political regulation is made which is inconvenient, if the intention of the legislature be expressed in terms which are sufficiently intelligible to leave no doubt in the mind, when the words are taken in their ordinary sense, it would be going a great way to say that a constrained interpretation must be put upon them to avoid an inconvenience which ought to have been contemplated in the legislature when the act was passed, and which, in their opinion, was probably overbalanced by the particular advantages it was calculated to produce. *Ibid.*

In cases depending on the statutes of a State, the settled construction of these statutes by the State courts is to be regarded. Polk's Lessee *v.* Wendal, 9 Cranch, 87; 3 Cond. Rep., 286.

In the construction of the statutes or local laws of a State it is frequently necessary to recur to the history and situation of the country, in order to ascertain the reason as well as the meaning of many of them, to enable a court to apply with propriety the different rules for construing statutes. Preston *v.* Browder, 1 Wheat., 115; 3 Cond. Rep., 508.

The best judges in England have been of opinion that relaxing the construction of the statute of frauds ought not to be extended further than it has already been carried, and the Supreme Court entirely concurs in that opinion. Grant *v.* Naylor, 4 Cranch, 224; 2 Cond. Rep., 95.

An act of Congress ought never to be construed to violate the law of nations if any other possible construction remains, and consequently can never be construed to violate neutral rights, or to affect neutral commerce, further than is warranted by the law of nations as understood in this country. Murray *v.* The Charming Betsey, 2 Cranch, 64; 1 Cond. Rep., 358.

When an act of Congress is revived by a subsequent act it is revived precisely in that form, and with that effect, which it had at the moment when it expired. The cargo of the Brig Aurora *v.* The United States, 7 Cranch, 382; 2 Cond. Rep., 540.

It is a general rule in the construction of public statutes that the word "may" is to be construed "must," in all cases where the legislature means to impose a positive and absolute duty, and not merely to give a discretionary power. And in all cases the construction should be such as carries into effect the true intent and meaning of the legislature in the enactment. Minor et al. *v.* The Mechanics' Bank of Alexandria, 1 Peters, 46.

Where English statutes, such, for instance, as the statute of frauds and the statute of limitations, have been adopted into our own legislation, the known and settled

less finished than iron in bars or bolts, and more advanced than pig iron, except castings, shall be rated as iron in bars or bolts, and pay duty accordingly.

Iron in pigs.

Seventh. On iron in pigs, fifty cents per one hundred and twelve pounds, on vessels of cast iron, not otherwise specified, one and a half cents per pound; on all other castings of iron, not otherwise specified, one cent per pound.

Iron or steel wire, &c.

Eighth. On iron or steel wire, not exceeding number fourteen, five cents per pound; exceeding number fourteen, nine cents per pound; on silvered or plated wire five per centum ad valorem; on cap or bonnet wire covered with silk, cotton, flaxen, yarn or thread, manufactured abroad, twelve cents per pound.

Round iron or brazier's rods, &c.

Ninth. On round iron or brazier's rods, of three-sixteenths to eight-sixteenths of an inch diameter, inclusive, and on iron in nail or spike rods, or nail plates, slit, rolled, or hammered, and on iron in sheets, and hoop iron, and on iron, slit, rolled, or hammered, for band iron, scroll iron, or casement rods, three cents per pound; on iron spikes, four cents per pound; on iron nails, cut or wrought, five cents per pound; on tacks brads, and sprigs, not exceeding sixteen ounces to the thousand, five cents per thousand; exceeding sixteen ounces to the thousand, five cents per pound; on square wire used for the manufacture of stretchers for

Iron spikes, nails, &c.

---

construction of those statutes by English courts of law has been considered as silently incorporated into the acts, or has been received with all the weight of authority. Pennock *v.* Dialogue et al., 2 Peters, 1.

Where the question upon the construction of the statute of a State relative to real property has been settled by any judicial decision in the State where the land lies, the Supreme Court, upon the uniform principles adopted by it, would recognize that decision as a part of the local law. Gardner *v.* Collins, 2 Peters, 58.

A legislative act is to be interpreted according to the intention of the legislature apparent upon its face. Every technical rule as to the construction or force of particular terms must yield to the clear expression of the paramount will of the legislature. Wilkinson *v.* Leland et al., 2 Peters, 627.

In cases not absolutely closed by authority, the Supreme Court has always expressed a strong inclination not to extend the operation of the statute of frauds so as to embrace original and distinct promises, made by different persons at the same time, upon the same general consideration. Townsley *v.* Sumrall, 2 Peters, 182.

The Supreme Court has been often called upon to consider the sixteenth section of the judiciary act of 1789, and as often, either expressly or by the course of its decisions, has held that it is merely declaratory; making no alteration whatever in the rules of equity on the subject of legal remedy. Boyce's Executors *v.* Grundy, 3 Peters, 210.

The rule which has uniformly been observed by the Supreme Court in construing statutes is to adopt the construction made by courts of the country by whose legislature the statute was enacted. This rule may be susceptible of some modification when applied to British statutes which are adopted in any of the States. By adopting them they become our own as entirely as if they had been enacted by the legislature of the State. Cathcart et al. *v.* Robinson, 5 Peters, 264.

The construction which British statutes had received in England at the time of their adoption in this country, indeed to the time of the separation of this country from the British Empire, may very properly be considered as accompanying the statutes themselves, and forming an integral part of them. But however subsequent decisions may be respected, and certainly they are entitled to great respect, their absolute authority is not admitted. If the English courts vary their construction of a statute which is common to both countries, we do not hold ourselves bound to fluctuate with them. *Ibid.*

Generally statutes are to be construed to operate in futuro, unless a retrospective effect be clearly intended. Prince *v.* The United States, 2 Gallis. C. C. R., 204.

The word "or" has sometimes been construed to mean "and." Such construction has been clearly necessary to give effect to a clause in a will, or to some legislative provision, but never to change a contract at pleasure. Douglass *v.* Eyre, Gilpin's D. C. R., 148.

Where a British statute is reenacted in this country it is reasonable to suppose that the legislature designed to adopt as well the settled construction which had been given to the act by the British courts as the act itself. Kirkpatrick et al. *v.* Gibson's Executors, 2 Brockenb., C. Cls. R., 388.

In doubtful cases a court should compare all the parts of a statute, and different statutes in pari materia, to ascertain the intention of the legislature. The Sloop Elizabeth, Paines's C. Cls. R., 11.

Semble: That in questions of commercial law the courts of the United States are not concluded by the local construction proceeding from State courts. Donnell *v.* The American Ins. Co., 2 Sumner's C. Cls. R., 366.

In the construction of statutes one part must be construed by another. In order

umbrellas, and cut in pieces not exceeding the length used therefor,

Anvils, anchors, iron cables, &c.

twelve per centum ad valorem; on anvils and anchors, and all parts thereof, manufactured in whole or in part, two cents per pound; on iron cables or chains, or parts thereof, manufactured in whole or in part,

No drawback allowed on iron cables.

three cents per pound, and no drawback shall be allowed on the exportation of iron cables or parts thereof; on mill cranks and mill irons of wrought iron, four cents per pound; on mill saws, one dollar each; on blacksmith's hammers and sledges, two and a half cents per pound;

Firearms.

on muskets, one dollar and fifty cents per stand; on rifles, two dollars and fifty cents each; on all other firearms, thirty per centum ad valorem.

Axes, &c.

Tenth. On axes, adzes, hatchets, drawing knives, cutting knives, sickles or reaping hooks, scythes, spades, shovels, squares of iron or steel, plated, brass and polished steel saddlery, coach and harness furniture, of all descriptions, steelyards and scalebeams, socket chisels, vices and screws of iron, called woodscrews, thirty per centum ad valorem; on common tinned and japanned saddlery of all descriptions, ten

Proviso, suspended by act of March 1, 1837, until the close of the next session of Congress.

per centum ad valorem: *Provided*, That said articles shall not be imported at a less rate of duty than would have been chargeable on the material constituting their chief value, if imported in an unmanufactured state.

Steel.

Eleventh. On steel, one dollar and fifty cents per one hundred and twelve pounds.

Japanned and plated wares, &c.

Twelfth. On japanned wares of all kinds, on plated wares of all kinds,

---

to attest the legislative intention the whole statute must be inspected. Strode v. Stafford Justices, 1 Brockenb., C. Cls. R., 162.

It is a rule of law that a statute applicable in its terms to particular actions can not be applied by construction to other actions standing on the same reasons. Jacob v. The United States, 1 Brockenb., C. Cls. R., 520.

Penal laws must be construed strictly to bring the case within the definition of the law, but not so as to exclude a case within their ordinary acceptation. The United States v. Wilson and Porter, 1 Baldwin's C. Cls. R., 78.

Laws are construed strictly to save a right or avoid a penalty, and liberally to give a remedy or effect an object declared in the law. Whitney et al. v. Emmett et al., 1 Baldwin's C. Cls. R., 316.

The provisions of a law which are merely directory are not to be construed into conditions precedent. *Ibid.*

The mercantile terms are to be taken in the sense intended, which is to be ascertained by the laws in pari materia. The United States v. Twenty-four Coils of Cordage, 1 Baldwin's C. Cls. R., 505.

The words of a law imposing a forfeiture or penalty should not be construed to embrace a case not within the parts of the law which prohibits the act done, or direct the performance of any act, by the omission of which the penalty or forfeiture is incurred. *Ibid*, 508.

If a section of an act of Congress admits of two interpretations, one of which brings it within and the other pushes it beyond the constitutional authority of Congress, it is the duty of the Supreme Court to adopt the former construction; because a presumption never ought to be indulged that Congress meant to exercise or usurp any unconstitutional authority, unless that construction is forced on the court by language altogether incongruous. The United States v. Combe, 12 Peters, 72.

Upon the general principle of interpreting statutes, when the words are general, the court are not at liberty to insert limitations not called for by the sense, or the objects, or the mischiefs of the enactment. *Ibid.*

The office of a proviso, generally, is either to except something from the enacting clause, or to qualify or restrain its generality, or to exclude some possible ground of misinterpretation of its extending to cases not intended by the legislature to be brought within its purview. *Ibid.*

The court in construing an act will not consider the motives, or reasons, or opinions, expressed by individual Members of Congress in debate, but will look, if necessary, to the public history of the times in which it was passed. Aldridge et al. v. Williams, 3 Howard, 1.

An act of Congress imposing a duty upon imports must be construed to describe the article upon which the duty is imposed according to the commercial understanding of the terms used in the law, in our own markets, at the time when the law was passed. Curtis v. Martin, 3 Howard, 106.

Revenue laws for the prevention of fraud, for the suppression of a public wrong, or to effect a public good, are not in a strict sense penal statutes, although they impose a penalty. But they ought to be so construed as most effectually to accomplish the intention of the legislature in passing them, instead of being construed with great strictness in favor of the defendant. Taylor et al. v. The United States, 3 Howard, 197.

A clause of forfeiture in a law is to be construed differently from a similar clause in an engagement between individuals. A legislature may impose it as a punish-

and on all manufactures, not otherwise specified, made of brass, iron, steel, pewter, or tin, or of which either of these metals is a component material, a duty of twenty-five per centum ad valorem: *Provided*, That all articles manufactured in whole of sheet, rod, hoop, bolt, or bar iron, or of iron wire, or of which sheet, rod, hoop, bolt, or bar iron, or iron wire, shall constitute the greatest weight, and which are not otherwise specified, shall pay the same duty per pound that is charged by this act on sheet, rod, hoop, bolt, or bar iron, or on iron wire, of the same number, respectively: *Provided, also*, That the said last mentioned rates shall not be less than the said duty of twenty-five per centum ad valorem.

Proviso, suspended by act of March 1, 1837, until the close of the next session of Congress.

Proviso, suspended by act of March 1, 1837, until the close of the next session of Congress.

Thirteenth. That all scrap and old iron shall pay a duty of twelve dollars and fifty cents per ton; that nothing shall be deemed old iron that has not been in actual use, and fit only to be re-manufactured; and all pieces of iron, except old, of more than six inches in length, or of sufficient length to be made into spikes and bolts, shall be rated as bar, bolt, rod, or hoop iron, as the case may be, and pay duty accordingly; all manufactures of iron, partly finished, shall pay the same rates of duty as if entirely finished; all vessels of cast iron, and all castings of iron, with handles, rings, hoops, or other addition of wrought iron, shall pay the same rates of duty as if made entirely of cast iron.

Scrap and old iron, &c.

Fourteenth. On unmanufactured hemp, forty dollars per ton: sail duck, fifteen per centum ad valorem; and on cotton bagging, three and a half cents a square yard, without regard to the weight or width of

Hemp, sail duck, cotton bagging, &c.

---

ment, but individuals can only make it a matter of contract. The State of Maryland *v.* The Baltimore and Ohio Railroad Company, 3 Howard, 534.

Statutes in pari materia should be taken into consideration in construing a law. If a thing contained in a subsequent statute be within the reason of a former statute, it shall be taken to be within the meaning of that statute. The United States *v.* Freeman, 3 Howard, 556.

If it can be gathered from a subsequent statute in pari materia what meaning the legislature attached to the words of a former statute, this will amount to a legislative declaration of its meaning, and will govern the construction of the first statute. *Ibid.*

The meaning of the legislature may be extended beyond the precise words used in the law, from the reason or motive on which the legislature proceeded, from the end in view, or the purpose which was designed; the limitation of the rule being that to extend the meaning in any case not included within the words, the case must be shown to come within the same reason upon which the law maker proceeded, and not a like reason. *Ibid.*

In affirmative statutes, such part of a prior as may be incorporated into the subsequent statute, as consistent with it, must be considered in force. Davies *v.* Fairbairn, 3 Howard, 636.

If a subsequent statute be not repugnant in all its provisions to a prior one, yet if the latter statute clearly intended to prescribe the only rules which should govern, it repeals the prior one. *Ibid.*

In the construction of penal statutes, the proper course is to search out and follow the true intent of the legislature and to adopt that sense which harmonizes best with the context, and promotes, in the fullest manner, the apparent policy and objects of the legislature. The United States *v.* Weaver, 3 Sumner's C. Cls. R., 208.

In construing an act of Congress, if there be a mistake apparent on the face of the act, which may be corrected by other language in the act itself, the mistake is not fatal. Blanchard *v.* Sprague, 3 Summer's C. Cls. R. 279.

But where the descriptive words constitute the very essence of the act, unless the description is so clear and accurate as to refer to the particular subject intended, and be incapable of being applied to any other, the mistake is fatal. *Ibid.*

There is no case where the court in the construction of a statute has substituted other words and other dates, in order to maintain an act making erroneous references to things *aliunde*. *Ibid.*

The judiciary act of 1789, ch. 20, sec. 32, gives no authority to the courts of the United States to make any amendments in judgments except as to defects in want of form. Albers *v.* Whitney, 1 Story C. C. R., 310.

Although penal statutes are to be construed strictly, yet all the provisions thereof must be taken together, and interpreted according to the import of the words, and not by the mere divisions into sections, so as to give effect to the object and intent of the statute, and all statutes relating to the same subject matter are to be interpreted together, and such a construction is to be given to them, consistent with the words, as will avoid the mischief, and promote the objects and policy contemplated by the statutes. The Schooner Harriet, 1 Story C. C. R., 251.

The tariff, being a statute regulating commerce, the terms of it must be construed according to commercial usage. Bacon *v.* Bancroft, 1 Story C. C. R., 341.

the article:[1] On felts or hat bodies made wholly, or in part, of wool, eighteen cents each.

Manufactures of silk, &c. Fifteenth. On all manufactures of silk, or of which silk shall be a component part, coming from beyond the Cape of Good Hope, ten per centum ad valorem, and on all other manufactures of silk, or of which silk is a component part, five per centum ad valorem, except sewing silk, which shall be forty per centum ad valorem.

Sugars. Sixteenth. On brown sugar and syrup of sugar cane, in casks, two and a half cents per pound; and on white clayed sugar, three and one-third cents per pound.[2]

Salt. Seventeenth. On salt, ten cents per fifty-six pounds.

Old and scrap lead. Eighteenth. On old and scrap lead, two cents per pound.

Teas. Nineteenth. On teas of all kinds, imported from places this side the Cape of Good Hope, or in vessels other than those of the United States, ten cents per pound.

Slates. Twentieth. On slates of all kinds, twenty-five per centum ad valorem.

Window glass. Twenty-first. On window glass not above eight by ten inches in size, three dollars per hundred square feet; not above ten by twelve inches, three dollars and fifty cents per hundred square feet; and if above ten by twelve inches, four dollars per hundred square feet: *Provided*, That all window glass imported in plates, uncut, shall be charged with the highest rates of duty hereby imposed. On all apothecaries' vials and bottles, exceeding the capacity of six and not exceeding the capacity of sixteen ounces each, two dollars and twenty-five cents the gross; all perfumery and fancy vials and bottles, not exceeding the capacity of four ounces each, two dollars and fifty cents the gross; and those exceeding four ounces, and not exceeding sixteen ounces each, three dollars and twenty-five cents the gross: on all wares of cut glass not specified, three cents per pound, and thirty per centum ad valorem: on black glass bottles not exceeding one quart, two dollars per gross: on black glass bottles exceeding one quart, two dollars and fifty cents per gross; on demijohns, twenty-five cents each, and on all other articles of glass not specified, two cents per pound, and twenty per centum; on paper hangings, forty per centum: on all Leghorn hats or bonnets, and on all hats or bonnets of straw, chip or grass, and all flats, braids, or plaits for making hats or bonnets, thirty per centum: on the following articles twelve and a half per centum ad valorem, namely, whalebone, the product of foreign fishing, raw silk, and dressed furs; and on the following articles twenty-five per centum ad valorem, namely, boards, planks, walking canes and sticks, frames or sticks for umbrellas and parasols, and all manufactures

Proviso.

Vials, bottles, &c.

Black glass bottles, &c.

Leghorn bonnets &c.

Whalebone, &c.

Boards, planks, &c.

---

[1] An act of Congress imposing a duty on imports, must be construed to describe the article upon which the duty is imposed according to the commercial understanding of the terms used in the law, in our own markets, at the time when the law was passed. (Curtis *v.* Martin et al., 3 Howard, 106.)

The duty, therefore, imposed by the act of 1832, upon cotton bagging, can not properly be levied upon an article which was not known in the market as cotton bagging in 1832, although it may subsequently be called so. *Ibid.*

[2] A seizure was made in the port of New Orleans, under the sixty-seventh section of the act of March 2, 1799, ch. 22, regulating the collection of duties, which authorizes the collector, when he shall suspect a false and fraudulent entry to have been made of any goods, wares, and merchandise, to cause an examination to be made; and if found to differ from the entry, the merchandise is to be forfeited, unless it shall be made to appear to the collector, or to the court in which a prosecution for the forfeiture shall be had, that such difference proceeded from accident or mistake, and not from an intention to defraud the revenue. The United States, by the collector of Mississippi, seized, as falsely entered at the custom-house in New Orleans, certain casks of sugar, which had been entered as "syrup," alleging that they were sugar, in a partial solution in water. The libel charged the entry to have been made with a fraudulent intention of evading the duty on sugar. The claimant gave evidence tending to show that the article seized was, in the prevailing mercantile understanding of the term, deemed syrup, and not sugar. By the Court: The denomination of merchandise, subject to the payment of duties, is to be understood in a commercial sense, although it may not be scientifically correct. All laws regulating the collection of duties are for practical application to commercial purposes, and are to be understood in a commercial sense. And it is to be presumed that Congress so used and understood them. The United States *v.* One Hundred and Twelve Casks of Sugar, 8 Peters, 277.

of wood not otherwise specified; copper vessels, and all manufactures of copper, not otherwise specified: all manufactures of hemp or flax, except yarn and cordage, tarred and untarred, ticklenburgs, osnaburgs, and burlaps, not otherwise specified; fans, artificial flowers, ornamental feathers, ornaments for head dresses, caps for women, and millinery of all kinds; comfits and sweetmeats of all kinds, preserved in sugar or brandy; umbrellas and parasols, of whatever materials made; parchment and vellum, wafers and black lead pencils, and brushes of all kinds. And on the following articles thirty per centum ad valorem, viz: cabinet wares; hats and caps of fur, leather, or wool, leather; whips, bridles, saddles, and on all manufactures of leather not otherwise specified; carriages and parts of carriages, and blank books; on boots and bootees, one dollar and fifty cents per pair; shoes of leather, other shoes and slippers of prunella, stuff, or nankin; also porcelain, china, stone, and earthen ware; musical instruments; and manufactures of marble, shall pay the present rates of duties.

Cabinet wares, &c.

Twenty-second. On olive oil, in casks, twenty cents a gallon.

Olive oil.

Twenty-third. On the wines of France, namely, red wines, in casks, six cents a gallon; white wines, in casks, ten cents a gallon, and French wines of all sorts, in bottles, twenty-two cents a gallon; until the third day of March, eighteen hundred and thirty-four; and from and after that day one half of those rates respectively; and on all wines other than those of France, one half of their present rates of duty, respectively, from and after the day last aforesaid, *Provided*, That no higher duty shall be charged under this act, or any existing law, on the red wines of Austria than are now, or may be, by this act levied upon red wines of Spain when the said wines are imported in casks.

Wines.

Proviso.

Twenty-fourth. On the following articles an ad valorem duty of fifteen per centum, namely, barley, grass or straw baskets, composition, wax, or amber beads; all other beads not otherwise enumerated, lamp black; indigo, bleached and unbleached linens; shell or paper boxes, hair bracelets, hair not made up for head dresses, bricks, paving tiles, brooms of hair or palm leaf, cashmere of Thibet, down of all kinds, feathers for beds.

Baskets, beads, indigo, &c.

Twenty-fifth. All articles not herein specified, either as free or as liable to a different duty, and which, by the existing laws, pay an ad valorem duty higher than fifteen per centum, to pay an ad valorem duty of fifteen per centum, from and after the said third day of March, one thousand eight hundred and thirty-three.[1]

Articles not specified.

SEC. 3. *And be it further enacted*, That, in addition to the articles exempted from duty by the existing laws, the following articles, imported from and after the third day of March, one thousand eight hundred and thirty-three, shall be exempted from duty; that is to say, teas of all kinds imported from China or other places east of the Cape of Good Hope, and in vessels of the United States, coffee, cocoa, almonds, currants, prunes, figs, raisins in jars and boxes, all other raisins, black pepper, ginger, mace, nutmegs, cinnamon, cassia, cloves, pimento, camphor, crude saltpetre, flax unmanufactured, quicksilver, opium, quills unprepared, tin in plates and sheets, unmanufactured marble, argol, gum arabic, gum senegal, epaulettes of gold and silver, lac dye, madder, madder root, nuts and berries used in dyeing, saffron, tumeric, woad or pastel; aloes, ambergris, Burgundy pitch, bark, Peruvian, cochineal, capers, chamomile flowers, coriander seed, cantharides, castanas, catsup, chalk, cocculus indicus, coral, dates, filberts, filtering stones, frankincense, grapes, gamboge, hemlock, henbane, horn plates for lanthorns, ox horns, other horns and tips, India rubber, ipecacuanha, ivory unmanufactured, juniper berries, musk, nuts of all kinds, olives, oil of juniper, paintings and drawings, rattans unmanufactured, reeds unmanufactured, rhubarb, rotten stone, tamarinds, tortoise shell, tin foil, shel-

Certain articles imported from and after March 3, 1833, to be exempted from duty.

[1] The twenty-fifth clause of the second section of the tariff act of 1832 includes within its terms all bindings, whether worsted or woolen. Whiting *v.* Bancroft, 1 Story C. C. R., 560.

lac, sponges, sago, lemons, limes, pine apples, cocoa nuts and shells, iris or orris root, arrow root, bole ammoniac, colombo root, annotto, annise-seed, oil of annise-seed, oil of cloves, cummin seed, sarsaparilla, balsam tolu, assafœtida, ava root, alcornoque, canella alba, cascarilla, haerlem oil, hartshorn, manna, senna, tapioca, vanilla beans, oil of almonds, nux vomica, amber, platina, busts of marble, metal or plaster, casts of bronze or plaster, strings of musical instruments, flints, kelp, kermes, pins, needles, mother of pearl, hair unmanufactured; hair pencils, Brazil paste, tartar crude, vegetables such as are used principally in dyeing and in composing dyes, weld, and all articles used principally for dyeing, coming under the duty of twelve and a half per centum, except bichromate of potash, prussiate of potash, chromate of potash, and nitrate of lead, aquafortis, and tartaric acids; all other dyeing drugs, and materials for composing dyes, all other medicinal drugs, and all articles not enumerated in this act nor the existing laws, and which are now liable to an ad valorem duty of fifteen per centum, except tartar emetic and Rochelle salts, sulphate of quinine, calomel and corrosive sublimate, sulphate of magnesia, glauber salts: *Provided*, That nothing in this act contained shall be so construed as to reduce the duties upon alum, copperas, manganese, muriatic or sulphuric acids, refined saltpetre, blue vitriol, carbonate of soda, red lead, white lead or litharge, sugar of lead or combs.

Proviso.

Parts of acts repealed.

SEC. 4. *And be it further enacted*, That, from and after the third day of March aforesaid, so much of any act of Congress as requires the addition of ten or twenty per centum to the cost or value of any goods, wares, or merchandise, in estimating the duty thereon, or as imposes any duty on such addition, shall be repealed.

Duty not exceeding $200 to be paid in cash; if it exceed $200 to be paid or secured to be paid.

SEC. 5. *And be it further enacted*, That from and after the third day of March aforesaid, where the amount of duty on merchandise, except wool, manufactures of wool, or of which wool is a component part, imported into the United States, in any ship or vessel, on account of one person only, or of several persons jointly interested, shall not exceed two hundred dollars, the same shall be paid in cash without discount; and if it shall exceed that sum, shall, at the option of the importer or importers, be paid, or secured to be paid, in the manner now required by law, one half in three, and one half in six calendar months; and that, from and after the said third day of March, so much of the sixty-second section of the act entitled "An act to regulate the collection of duties on imports and tonnage," approved the second day of March, one thousand seven hundred and ninety-nine, as authorizes the deposit of teas under the bond of the importer or importers, shall be repealed: and that so much of any existing law as requires teas, when imported in vessels of the United States, from places beyond the Cape of Good Hope, to be weighed, marked and certified, shall be and the same is hereby repealed.

So much of the sixty-second section of the act of March 2, 1799, ch. 22, vol. 1, p. 627, S. L., as authorizes deposit of teas in bond, to be repealed.

Any law requiring teas to be weighed, &c., repealed.

Duties on wool to be paid in cash, or placed under bond, in public stores.

SEC. 6. *And be it further enacted*, That, from and after the third day of March aforesaid, the duties on wool, manufactures of wool, or of which wool is a component part, shall be paid in cash, without discount, or, at the option of the importer, be placed in the public stores, under bond, at his risk, subject to the payment of the customary storage and charges, and to the payment of interest at the rate of six per centum per annum while so stored: *Provided*, That the duty on the articles so stored shall be paid one half in three, and one half in six months from the date of importation: *Provided, also*, That if any instalment of duties be not paid when the same shall have become due, so much of the said merchandise as may be necessary to discharge such instalment shall be sold at public auction, and retaining the sum necessary for the payment of such instalment of the duties, together with the expenses of safe keeping and sale of such goods, the overplus, if any, shall be returned by the collector to the importer or owner, or to his agent or lawful representative; *And provided also*, That the importer, owner, or consignee of such goods, may, at any time after the deposit shall have been made, withdraw the whole or any part thereof, on paying the duties on

Proviso.

Proviso.

Proviso.

what may be withdrawn, and the customary storage and charges, and of interest.

Actual value of goods, &c., in certain cases to be appraised, estimated, and ascertained by collector and appraiser.

SEC. 7. *And be it further enacted*, That in all cases where the duty which now is, or hereafter may be imposed on any goods, wares, or merchandise imported into the United States, shall, by law, be regulated by, or be directed to be estimated or levied upon, the value of the square yard, or of any other quantity or parcel thereof; and in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise imported into the United States, it shall be the duty of the collector within whose district the same shall be imported or entered, to cause the actual value thereof, at the time purchased, and place from which the same shall have been imported into the United States, to be appraised, estimated and ascertained, and the number of such yards, parcels, or quantities, and such actual value of every of them, as the case may require; and it shall, in every such case, be the duty of the appraisers of the United States, and every of them, and of every other person who shall act as such appraiser, by all the reasonable ways or means in his or their power, to ascertain, estimate, and appraise the true and actual value, any invoice or affidavit thereto to the contrary notwithstanding, of the said goods, wares, and merchandise, at the time purchased, and place from whence the same shall have been imported into the United States, and the number of such yards, parcels, or quantities, and such actual value of every of them as the case may require; and all such goods, wares, and merchandise, being manufactures of wool, or whereof wool shall be a component part, which shall be imported into the United States in an unfinished condition, shall, in every such appraisal, be taken, deemed and estimated by the said appraisers, and every of them, and every person who shall act as such appraiser, to have been, at the time purchased, and place from whence the same were imported into the United States, of as great actual value as if the same had been entirely finished: *Provided*, That in all cases where any goods, wares, or merchandise, subject to ad valorem duty, or whereon the duty is or shall be by law regulated by, or be directed to be estimated or levied upon, the value of the square yard, or any other quantity or parcel thereof, shall have been imported into the United States from a country other than that in which the same were manufactured or produced, the appraisers shall value the same at the current value thereof at the time of purchase, before such last exportation to the United States, in the country where the same may have been originally manufactured or produced.

Proviso.

Appraisers may examine owners, &c., touching true value of merchandise imported, and require the production of letters, &c.

SEC. 8. *And be it further enacted*, That it shall be lawful for the appraisers to call before them, and examine, upon oath, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true value of any merchandise imported, and to require the production on oath, to the collector, or to any permanent appraiser, of any letters, accounts, or invoices, in his possession, relating to the same, for which purpose they are hereby authorized to administer oaths. And if any person so called shall fail to attend, or shall decline to answer, or to produce such papers when so required, he shall forfeit and pay to the United States fifty dollars; and if such person be the owner, importer or consignee, the appraisement which the said appraisers may make of the goods, wares, or merchandise, shall be final and conclusive, any act of Congress to the contrary notwithstanding. And any person who shall swear falsely on such examination, shall be deemed guilty of perjury; and if he be the owner, importer, or consignee, the merchandise shall be forfeited.

Duty of the Secretary of the Treasury.

SEC. 9. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, under the direction of the President of the United States, from time to time, to establish such rules and regulations, not inconsistent with the laws of the United States, as the President of the United States shall think proper, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of

such actual value thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual value of every of them; and it shall be the duty of the Secretary of the Treasury to report all such rules and regulations, with the reasons therefor, to the then next session of Congress.

Additional duty of 10 per cent on all goods, &c., imported in foreign vessels, where a specific discrimination has not been already made. See p. 65, this vol.

SEC. 10. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties by this act imposed, in respect to all goods, wares and merchandise, on the importation of which, in American or foreign vessels, a specific discrimination has not already been made, which, from and after the third day of March aforesaid, shall be imported in ships or vessels not of the United States: *Provided*, That this additional duty shall not apply to goods, wares, and merchandise which shall be imported after said day in ships or vessels not of the United States, entitled by treaty, or by an act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as shall then be paid on goods, wares, and merchandise imported in ships or vessels of the United States.

Proviso.

Drawback.

SEC. 11. *And be it further enacted*, That there shall be allowed a drawback of the duties by this act imposed, on goods, wares, and merchandise, which shall be imported from and after the said third day of March, upon the exportation thereof, within the time and in the manner prescribed in the existing laws at the time: *Provided*, no drawback shall be allowed on a less quantity of cordage than five tons.

Proviso.

Existing laws for the collection of duties to continue in force after March 3, 1833, as fully as if re-enacted in this act.

SEC. 12. *And be it further enacted*, That the existing laws at the time shall extend to, and be in force for, the collection of the duties imposed by this act, on goods, wares, and merchandise which shall be imported into the United States from and after the said third day of March; and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, and for the allowance of drawbacks by this act authorized, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing in the then existing laws continued, had been inserted in, and re-enacted by this act; and that so much of any act which is contrary to this act, shall be, and the same is hereby, repealed.

Value of best article in package, being all or part wool or cotton, to be adopted as average value of the whole.

SEC. 13. *And be it further enacted*, That whenever goods composed wholly, or in part, of wool or cotton of similar kind, but different quality, are found, in the same packages, charged at an average price, it shall be the duty of the appraisers to adopt the value of the best article contained in such package, and so charged, as the average value of the whole; and that so much of the act entitled "An act for the more effectual collection of the impost duties," approved the twenty-eighth May, one thousand eight hundred and thirty, as requires the appraisers to adopt the value of the best article contained in a package as the average value of the whole, be, and the same is hereby, repealed.

Goods found not to correspond with entry, &c., to be forfeited.

SEC. 14. *And be it further enacted*, That whenever, upon the opening and examination of any package or packages of imported goods, composed wholly, or in part, of wool or cotton, in the manner provided by the fourth section of the act for the more effectual collection of the impost duties, approved on twenty-eighth day of May, one thousand eight hundred and thirty, the said goods shall be found not to correspond with the entry thereof at the custom-house; and if any package shall be found to contain any article not entered, such article shall be forfeited; or if the package be made up with intent to evade or defraud the revenue, the package shall be forfeited; and so much of the said section as prescribes a forfeiture of goods found not to correspond with the invoice thereof, be, and the same is hereby, repealed.

Ad valorem duties, how to be estimated.

SEC. 15. *And be it further enacted*, That, from and after the said third day of March, one thousand eight hundred and thirty-three, the ad valorem rates of duty on goods, wares, and merchandise, shall be estimated in the manner following: to the actual cost, if the same shall have been actually purchased, or the actual value, if the same shall have been procured otherwise than by purchase, at the time and place when

and where purchased, or otherwise procured, or to the appraised value, if appraised, shall be added all charges, except insurance.

Pound sterling to be valued at $4.80.

SEC. 16. *And be it further enacted*, That, from and after the said third day of March, one thousand eight hundred and thirty-three, in calculating the rates of duties, the pound sterling shall be considered and taken as of the value of four dollars and eighty cents.

Syrup.

SEC. 17. *And be it further enacted*, That syrup imported in casks, and all syrup for making sugar, shall be rated by weight, and pay the same duty as the sugar of which it is composed would pay in its natural state; and that loaf or lump sugar, when imported in a pulverized, liquid, or other form, shall pay the same duty as is imposed by law on loaf or lump sugar; and all fossil and crude mineral salt shall pay fifteen per centum ad valorem.

Sugar.

Mineral salt.

Articles enumerated in this bill may be put in custom-house stores under the bond of the importer, &c.; and such as remain after March 3, 1833, to be subject to no other duty than if imported after that day; if the duties were previously paid, to be refunded.

SEC. 18. *And be it further enacted*, That the several articles enumerated in this bill, whether imported before or after the passage thereof, may be put into the custom-house stores, under the bond of the importer or owner; and such of said articles as shall remain under the control of the proper officer of the customs on the third day of March, eighteen hundred and thirty-three, shall be subject to no other duty than if the same were imported, respectively, after that day. And if the duties or any part thereof on the articles deposited as aforesaid shall have been paid previous to the said third day of March, the amount so paid shall be refunded to the person importing and depositing the said articles: *Provided*, That this section shall apply to merchandise in original packages which may have been entered and taken into the possession of the importer or owner; upon condition that the said merchandise be placed under the custody of the proper officer of the customs, and that the same shall remain under his control on the third day of March next: *And provided further*, That the Secretary of the Treasury be authorized to prescribe such rules and regulations as may be necessary to carry this section into effect.

Proviso.

Approved, July 14, 1832.

S. L., VOL. 4, CHAP. CCL.—*An act to release from duty iron prepared for, and actually laid on, railways or inclined planes.*

July 14, 1832.

Secretary of the Treasury to allow drawback on rail iron, &c.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That when it shall be satisfactorily proved to the Secretary of the Treasury, that any rail iron imported for the purpose of being applied in the construction of any railroad or inclined plane by any state or incorporated company has been actually and permanently laid on any such railroad or inclined plane, that then, and in that case, he may allow a drawback of the duty on such rail iron so laid, or if the duty shall have been actually paid, he may refund the same; any thing in any act to the contrary notwithstanding: *Provided*, That no iron shall be considered as railroad iron but such as is prepared to be laid upon railroads, or inclined planes, without further manufacture.

Proviso.

Time for payment of bonds extended in certain cases.

SEC. 2. *And be it further enacted*, That whenever any railroad iron may have been, or shall hereafter be imported by any state or incorporated company for the purpose of being laid down on any railroad, and the bonds given for the duties on the same, shall become due before the said iron can be so laid down, the Secretary of the Treasury be, and he is hereby authorized to extend the time for the payment of so much of said bonds as shall be equal to the amount of the drawback to which said state or company may be entitled: *Provided*, The time shall not be extended beyond three years from the date of the importation: and where any such state or company may have already paid the whole amount of any such bond, the Secretary of the Treasury be authorized to cause the amount of the drawback on the same to be refunded, on taking bond with sufficient sureties that the same shall be repaid, should the iron for which said bond may be given, not be actually laid down within three years from the time of importation.

Proviso.

Approved, July 14, 1832.

March 2, 1833.

S. L., VOL. 4, CHAP. LVIII.—*An act to explain and amend the eighteenth section of "An act to alter and amend the several acts imposing duties on imports," approved the fourteenth July, one thousand eight hundred and thirty-two.*

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That all articles upon which the duties were reduced by "An act to alter and amend the several acts imposing duties on imports," approved the fourteenth July, one thousand eight hundred and thirty-two, and which may not have been deposited under the provisions of the eighteenth section of the act aforelaid, whether the said articles were imported, or the duties thereon were secured or paid, before or after the passage of said act, may, to obtain the benefit of said act and this amendment thereto, be deposited at any time before the first of April next in the custom-house stores, or in the manner prescribed in the following section, by the importer, consignee, or any subsequent purchaser or owner, and all wines now in bond, or which may be imported at any time previous to the fourth day of March, one thousand eight hundred and thirty-four, and which may remain in the custody of the customs on that day, shall be entitled to the benefit of this act, and of that to which it is an amendment: *Provided*, That no merchandise imported in packages, bales, or casks, shall be entitled to the benefit of this act, or of that, to which it is an amendment, unless they are as originally imported: and that all articles placed in the custody of the customs under this act shall so remain, for inspection and examination, till the fourth day of March next: *Provided, also*, That nothing contained in this act shall be so construed as to extend the provisions thereof to any merchandise, which, under the existing laws, would not be entitled to the benefits of drawback.

Act of July 14, 1832, p. 82 of this vol.

Certain articles imported before or after July 14, 1832, may be deposited in the public stores.

Wines entitled to the benefit of the act.

Proviso.

Proviso.

SEC. 2. *And be it further enacted*, That, in all cases where the quantity of merchandise, entitled to the benefits of the acts aforesaid shall exceed ten packages, bales, or casks, or where the article may be in bulk, or otherwise than in packages, bales, or casks, the collector of the district where the same may be, is hereby authorized to direct that the said merchandise shall not be removed from the warehouse of the owner, but that the same shall be there placed in the custody of a proper officer of the customs, who shall examine the same, and keep them under the keys of the custom-house, till the first of April, as aforesaid. *Provided*, The collector shall consider the same a safe place of deposit, and that application be made to him for that purpose on or before the twenty-fifth March next.

When goods may remain in warehouse of owner, &c.

Proviso.

SEC. 3. *And be it further enacted*, That all articles remaining under the control of the proper officer of the customs, according to the provisions of this act, on the first April next, and all wines which shall remain in the same manner, after the fourth day of March, one thousand eight hundred and thirty-four, shall be subject to no higher duty than would be levied under the act aforementioned, approved the fourteenth of July last; and if any higher duty shall have been paid, such excess shall be refunded, out of any money in the treasury not otherwise appropriated, to the person placing the same in the custody of the customs, and any outstanding bond or bonds which may have been given for duties on the same shall be cancelled; and if a sum equal to the amount of duties levied by the said act of the fourteenth July, shall not have been collected, and the bond or bonds given shall amount to more than the duties imposed by said act, the Secretary of the Treasury shall direct that a debenture certificate or certificates, the form of which shall be prescribed by him, for such excess of duty, shall be issued to the persons placing the same in the custody of the customs, payable out of the bond or bonds given for duties on the same, the collectors to give the debtors credit on their bonds for the difference between the high and low duties, and to cancel the bonds on payment of the balance.

Articles under custody of officer of customs, as aforesaid, to be subject to no higher duty than levied under act of July 14, 1832.

Higher duties paid to be refunded, etc.

SEC. 4. *And be it further enacted*, That the Secretary of the Treasury shall cause the amount of excess of duties, as aforesaid, to be ascertained and paid, or the credit given as the case may be, as soon as practicable after the first of April next; and that he shall be authorized

Excess of duties to be refunded, &c., and articles to be examined, &c.

to cause all articles under the control of the proper officers of the customs to be examined; and where the merchandise may have passed out of the possession of the importer or consignee, to require satisfactory evidence of the transfer or transfers to identify the same; and to make all other rules and regulations which may be necessary and proper to carry this act into effect.

Relief to be extended.

SEC. 5. *And be it further enacted*, That the Secretary of the Treasury is hereby authorized and directed to extend relief to all persons, whose cases are provided for in this act, who may have been deprived of the benefit thereof in consequence of the collector's not having received his instructions in pursuance of it, from the Secretary of the Treasury.

Section 17 of act of July 14, 1832, (p. 82, this vol.), to take effect March 4, 1833.

SEC. 6. *And be it further enacted*, That the seventeenth section of the aforesaid act of the fourteenth day of July, one thousand eight hundred and thirty-two, as far as the same relates to the duty on pulverized or crushed sugar, shall take effect on the fourth day of March, of the present year.

Approved, March 2, 1833.

March 2, 1833.

S. L., VOL. 4, CHAP. LV.—*An act to modify the act of the fourteenth of July, one thousand eight hundred and thirty-two, and all other acts imposing duties on imports.*[1]

Act of July 14, 1832, p. 82, this vol.
Act of March 2, 1833, p. 94, this vol.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That from and after the thirty-first day of December, one thousand eight hundred and thirty-three, in all cases where duties are imposed on foreign imports, by the act of the fourteenth day of July, one thousand eight hundred and thirty-two, entitled "An act to alter and amend the several acts imposing duties on imports," or by any other act, shall exceed twenty per centum on the value thereof, one tenth part of such excess shall be deducted; from and after the thirty-first day of December, one thousand eight hundred and thirty-five, another tenth part thereof shall be deducted; from and after the thirty-first day of December, one thousand eight hundred and thirty-seven, another tenth part thereof shall be deducted; from and after the thirty-first day of December, one thousand eight hundred and thirty-nine, another tenth part thereof shall be deducted; and from and after the thirty-first day of December, one thousand eight hundred and forty-one, one-half of the reside [residue] of such excess shall be deducted; and from and after the thirtieth day of June, one thousand eight hundred and forty-two, the other half thereof shall be deducted.

After December 31 1833, all duties exceeding 20 per cent to be reduced by biennially striking off one-tenth of the excess, &c.

---

[1] The act of Congress of March 2, 1833, ch. 55, commonly called "The compromise act," did not, prospectively, repeal all duties upon imports after 30th June, 1842. Repealing only such parts of previous acts as were inconsistent with itself, it left in force, after June, 1842, the same duties which were in force on the first of June, 1842, (Aldridge and others *v.* Williams, 3 Howard, 1.)

The provisions of the act of 1833, by which duties were to be levied, after June 1, 1842, on the home valuation, "under such regulations as may be prescribed by law," comprehended all the regulations existing under the law at the time when the duties, according to the home valuation, accrued. The regulations established by the seventh and eighth sections of the act of 1832 were, after the compromise act expired, in force, and were sufficient for the collection of duties after June 1, 1842. *Ibid.*

The ninth section of the act of 1832 makes it the duty of the Secretary of the Treasury, under the direction of the President, to establish, when necessary, rules and regulations to secure a just, faithful, and impartial appraisal of merchandise, and just and proper entries of them. It is very clear that any regulations within the authority thus given are regulations prescribed by law. *Ibid.*

In expounding this law, the judgment of the court can not, in any degree, be influenced by the construction placed upon it by individual Members of Congress in the debate which took place on its passage, nor by the motives or reasons assigned by them for supporting or opposing amendments offered. The law, as it passed, is the will of a majority of both Houses, and the only mode in which this will is spoken is in the act itself; and we must gather their intention from the language there used, comparing it, where any ambiguity exists, with laws upon the same subject, and looking, if necessary, to the public history of the times in which it was passed. *Ibid.*, 24.

Duty on plains, kerseys, &c., raised to 50 per cent.

SEC. 2. *And be it further enacted*, That so much of the second section of the act of the fourteenth of July aforesaid, as fixes the rate of duty on all milled and fulled cloth, known by the names of plains, kerseys, or kendal cottons, of which wool is the only material, the value whereof does not exceed thirty-five cents a square yard, at five per centum ad valorem, shall be, and the same is hereby, repealed. And the said articles shall be subject to the same duty of fifty per centum, as is provided by the said second section for other manufactures of wool; which duty shall be liable to the same deductions as are prescribed by the first section of this act.

Existing laws continued until June 30, 1842.

SEC. 3. *And be it further enacted*, That, until the thirtieth day of June, one thousand eight hundred and forty-two, the duties imposed by existing laws, as modified by this act, shall remain and continue to be collected. And from and after the day last aforesaid, all duties upon imports shall be collected in ready money; and all credits now allowed by law, in the payment of duties, shall be, and hereby are abolished; and such duties shall be laid for the purpose of raising such revenue as may be necessary to an economical administration of the government; and from and after the day last aforesaid, the duties required to be paid by law on goods, wares, and merchandise, shall be assessed upon the value thereof at the port where the same shall be entered, under such regulations as may be prescribed by law.

Duties to be paid in cash, &c.

Goods to be valued at ports of entry.

Articles free after December 31, 1833.

SEC. 4. *And be it further enacted*, That, in addition to the articles now exempt by the act of the fourteenth of July, one thousand eight hundred and thirty-two, and the existing laws, from the payment of duties, the following articles imported from and after the thirty-first day of December, one thousand eight hundred and thirty-three, and until the thirtieth day of June, one thousand eight hundred and forty-two, shall also [be] admitted to entry, free from duty, to wit: bleached and unbleached linens, table-linen, linen napkins, and linen cambrics, and worsted stuff goods, shawls, and other manufactures of silk and worsted, manufactures of silk, or of which silk shall be the component material of chief value, coming from this side of the Cape of Good Hope, except sewing silk.

Articles free after June 30, 1842.

SEC. 5. *And be it further enacted*, That from and after the said thirtieth day of June, one thousand eight hundred and forty-two, the following articles shall be admitted to entry, free from duty, to wit: indigo, quicksilver, sulphur, crude saltpetre, grindstones, refined borax, emory, opium, tin in plates and sheets, gum Arabic, gum Senegal, lac dye, madder, madder root, nuts and berries used in dyeing, saffron, turmeric, woad or pastel, aloes, ambergris, Burgundy pitch, cochineal, chamomile flowers, coriander seed, catsup, chalk, cocculus indicus, horn plates for lanterns, ox horns, other horns and tips, india-rubber, manufactured ivory, juniper berries, musk, nuts of all kinds, oil of juniper, unmanufactured rattans and reeds, tortoise shell, tin foil, shellac, vegetables used principally in dyeing and composing dyes, weld, and all articles employed chiefly for dyeing, except allum, coperas, bichromate of potash, prussiate of potash, chromate of potash, and nitrate of lead, aqua fortis, and tartaric acids. And all imports on which the first section of this act may operate, and all articles now admitted to entry [free] from duty, or paying a less rate of duty than twenty per centum ad valorem, before the said thirtieth day of June, one thousand eight hundred and forty-two, from and after that day may be admitted to entry subject to such duty, not exceeding twenty per centum ad valorem, as shall be provided for by law.

Duties on certain classes of articles after June 30, 1842.

Conflicting acts repealed.

SEC. 6. *And be it further enacted*, That so much of the act of the fourteenth day of July, one thousand eight hundred and thirty-two, or of any other act, as is inconsistent with this act, shall be, and the same is hereby, repealed: *Provided*, That nothing herein contained shall be so construed as to prevent the passage, prior or subsequent to the said thirtieth day of June, one thousand eight hundred and forty-two, of any act or acts, from time to time, that may be necessary to detect, prevent, or punish evasions of the duties on imports imposed by law, nor to prevent the passage of any act, prior to the thirtieth day of

Proviso.

June, one thousand eight hundred and forty-two, in the contingency either of excess or deficiency of revenue, altering the rates of duties on articles which, by the aforesaid act of fourteenth day of July, one thousand eight hundred and thirty-two, are subject to a less rate of duty than twenty per centum ad valorem, in such manner as not to exceed that rate, and so as to adjust the revenue to either of the said contingencies.

Approved, March 2, 1833.

S. L., VOL. 4, CHAP. LXII.—*An act to explain and amend the act to alter and amend the several acts imposing duties on imports passed July fourteenth, one thousand eight hundred and thirty-two, so far as relates to hardware, and certain manufactures of copper and brass, and other articles.*

March 2, 1833.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the provisoes of the tenth and twelfth clauses of the second section of the act to alter and amend the several acts imposing duties on imports, passed July fourteenth, eighteen hundred and thirty-two, be, and the same are hereby suspended until the first day of June, eighteen hundred and thirty-four.

Act of July 14, 1832, p. 56, this vol.

Certain provisos suspended till June 1, 1834.

SEC. 2. *And be it further enacted*, That, so much of the act to alter and amend the several acts imposing duties on imports, passed July the fourteenth, eighteen hundred and thirty-two, as repeals the duties heretofore levied on copper bottoms cut round, and copper bottoms raised to the edge, and still bottoms cut round and turned upon the edge, and parts thereof, and on copper plates or sheets, weighing more than thirty-four ounces per square foot, commonly called braziers' copper, and on tobacco leaves, or unmanufactured, be, and the same is hereby repealed.

Repeal of duties on copper bottoms, &c., repealed.

SEC. 3. *And be it further enacted*, That nothing contained in the act of the fourteenth of July, eighteen hundred and thirty-two, to alter and amend the several acts imposing duties on imports, shall be so construed as to authorize the exemption, from the payment of duty on sheet and rolled brass, but the same shall be charged with the payment of a duty of twenty-five per centum ad valorem.

Duty on sheet and rolled brass.

Approved, March 2, 1833.

S. L., VOL. 4, CHAP. CXXXI.—*An act to suspend the operations of certain provisoes of "An act to alter and amend the several acts imposing duties on imports," approved the fourteenth day of July, eighteen hundred and thirty-two.*

June 30, 1834.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the provisoes of the tenth and twelfth clauses of the second section of the act to alter and amend the several acts imposing duties on imports, passed July fourteenth, eighteen hundred and thirty-two, be, and the same are hereby, suspended until the third day of March next. And in the mean time, that the Secretary of the Treasury be directed to inquire, whether it be necessary to except any manufactured articles from the operation and effect of those provisoes, by reason of the difficulty of ascertaining the duties chargeable upon such articles, and that he make report to Congress, at the commencement of the next session.

Part of act of July 14, 1832, p. 86, this vol., suspended.

Secretary of Treasury to report to Congress.

Approved, June 30, 1834.

S. L., VOL. 4, CHAP. CXXXIX —*An act concerning the duty on lead.*

June 30, 1834.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the duty of three cents a pound on lead in pigs, bars, and sheets, shall be considered as extending to all articles manufactured of lead, the value of which does not exceed double that of the raw material of which it is composed, excepting lead manufactured into pipes, and old and scrap lead, which shall pay the same duties as heretofore: *Provided*, That nothing in this section shall

Duty on lead in pigs, &c., extended to lead in other forms.

Proviso.

extend to, or affect, the present duties on red and white lead, shot, sugar of lead, and litharge.

Act of Mar. 2, 1833, p. 94, this vol.

SEC. 2. *And be it further enacted*, That the provisions of the aforesaid section shall be subject to the reductions in duties provided for in the act entitled "An act to modify the act of the fourteenth of July, one thousand eight hundred and thirty-two, and all other acts imposing duties on imports," passed second March, one thousand eight hundred and thirty-three.

Approved, June 30, 1834.

March 3, 1835.

S. L., VOL. 4, CHAP. XLIV.—*An act further to suspend the operation of certain provisoes of "An act to alter and amend the several acts imposing duties on imports," approved the fourteenth day of July, one thousand eight hundred and thirty-two.*

Act of July 14, 1832, p. 82, this vol.

Certain clauses of the second section suspended.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That the provisoes of the tenth and twelfth clauses of the second section of the "Act to alter and amend the several acts imposing duties on imports," passed on the fourteenth day of July, one thousand eight hundred and thirty-two, be, and the same are hereby further suspended, until the end of the next session of Congress.

Approved, March 3, 1835.

July 1, 1836.

S. L., VOL. 5, CHAP. CCXXXIII.—*An act explanatory of an act entitled "An act to release from duty, iron prepared for, and actually laid on, railways and inclined planes.*

Construction of the act of July 14, 1832, p. 82, this vol.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act of the fourteenth of July, eighteen hundred and thirty-two, entitled "An act to release from duty, iron prepared for, and actually laid on, railways and inclined planes," shall not be so construed as to include spikes, pins, or chains, as railroad iron.

Approved, July 1, 1836.

July 4, 1836.

S. L., VOL. 5, CHAP. CCCLIX.—*An act to suspend the discriminating duties upon goods imported in vessels of Portugal, and to reduce the duties on wines.*[1]

Acts suspended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the several acts of Congress as imposes a discriminating duty upon goods, wares, and merchandise, imported in foreign vessels, be, and hereby is, suspended, so far as respects the produce or manufactures of Portugal proper, including Madeira, Porto Santo, and the Azores, when imported in vessels wholly and truly belonging to the subjects or citizens of said places; so that such produce or manufactures shall be subject to the same duties only as if imported in vessels of the United States: *Provided, however*, And [that] this suspension shall continue no longer than this section remains in force.

Proviso.

Duties on wines reduced one-half, after July 30, 1836.

SEC. 2. *And be it further enacted*, That from and after the thirtieth day of July, eighteen hundred and thirty-six, the duty on all kinds of wine imported into the United States shall be reduced one-half, so that no more than one-half the amount now assessed shall be thereafter assessed.

Wines may be put into custom-house stores, &c.

SEC. 3. *And be it further enacted*, That all kinds of wine, whether imported before or after the passage of this act, may be put into the custom-house stores, under the bond of the importer or owner; and such of the said wines as shall remain under the control of the proper officer of the customs, on the thirtieth day of July, one thousand eight hundred and thirty-six, shall be subject to no other duty than if the same were imported after that day; and if the duties or any part thereof, on

[1] For notes of the acts relating to discriminating duties, see vol. 4, p. 2, Stat. L.

the wines deposited, as aforesaid, shall have been paid previous to the said thirtieth day of July, one thousand eight hundred and thirty-six, the amount of excess of duty shall be refunded to the person importing and depositing the same: *Provided*, That no wines shall be so deposited unless in the casks or bottles as imported: *And provided, further*, That the benefit of this act shall not be extended to any wines not entitled to debenture.

Proviso.

Proviso.

Approved, July 4, 1836.

S. L., VOL. 5, CHAP. XCIII.—*An act to repeal certain provisos of "An act to alter and amend the several acts imposing duties on imports," approved the fourteenth day of July, eighteen hundred and thirty-two.*

May 31, 1838.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisos of the tenth and twelfth clauses of the second section of the act to alter and amend the several acts imposing duties on imports, passed July the fourteenth, eighteen hundred and thirty-two, be, and the same are hereby, repealed.

The provisos of the 10th and 12th clauses of the 2d section of the act of July 14, 1832 (p. 82, this vol.), repealed.

Approved, May 31, 1838.

S. L., VOL. 5, CHAP. CLXXVIII.—*An act exempting from duty the coal which may be on board of steamboats or vessels propelled by steam on their arrival at any port in the United States.*

July 7, 1838.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act, it shall be lawful for the captain or master of any steamboat or vessel propelled by steam, arriving at any port in the United States, to retain all the coal such boat or vessel may have on board at the time of her arrival, and may proceed with said coal to a foreign port, without being required to land the same in the United States, or to pay any duty thereon; and all acts inconsistent with the provisions of this act, shall be, and the same are hereby repealed.

Captains of steamboats arriving in the United States with coal on board, may proceed with the same to foreign ports without paying duty thereon. Acts repealed.

Approved, July 7, 1838.

S. L., VOL. 5, CHAP. LXXXII.—*Act of March 3, 1839.*

Be it further enacted, and so forth, That from and after the passage of this act, all money paid to any collector of the customs, or to any person acting as such, for unascertained duties or for duties paid under protest against the rate or amount of duties charged, shall be placed to the credit of the Treasurer of the United States, kept and disposed of as all other money paid for duties is required by law, or by regulation of the Treasury Department, to be placed to the credit of said Treasurer, kept and disposed of; and shall not be held by the said collector, or person acting as such, to await any ascertainment of duties, or the result of any litigation in relation to the rate or amount of duty legally chargeable and collectable in any case where money is so paid; but whenever it shall be shown to the satisfaction of the Secretary of the Treasury, that in any case of unascertained duties or duties paid under protest more money has been paid to the collector or person acting as such than the law requires should have been paid, it shall be his duty to draw his warrant upon the Treasurer in favor of the person or persons entitled to the over-payment, directing the said Treasurer to refund the same out of any money in the Treasury not otherwise appropriated.

Money paid to collectors, &c., for unascertained duties, &c., act March 3, 1839, vol. 5, 349.

Approved, March 3, 1839.

S. L., VOL. 5, CHAP. XXIV.—*An act relating to duties and drawbacks.*

September 11, 1841.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on all articles imported into the United States from and after the thirtieth day of September, eighteen hundred and forty-one, there shall be laid, collected, and paid on all articles which are now admitted free of duty, or which are charge-

After 30th September, 1841, certain articles to pay a duty of 20 per cent ad valorem. See p. 62, and note below.

able with a duty of less than twenty per centum ad valorem, a duty of twenty per centum ad valorem, except on the following enumerated articles, that is to say: muriatic acid, sulphuric acid or oil of vitriol, alum, tartaric acid, aquafortis, blue vitriol, calomel, carbonate of soda, corrosive sublimate, combs, copperas, indigo, nitrate of lead, red and white lead dry or ground in oil, sugar of lead, manganese, sulphate of magnesia, bichromate of potash, chromate of potash, prussiate of potash, glauber salts, rochelle salts, sulphate of quinine, refined saltpetre, which shall pay respectively the same rates of duty imposed on them under existing laws; and the following articles shall be exempt from duty, to wit: tea and coffee, all painting and statuary the production of American artists residing abroad; all articles imported for the use of the United States, and the following articles, when specifically imported by order, and for the use of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or by order and for the use of any college, academy, school or seminary of learning, in the United States, to wit: philosophical apparatus, instruments, books, maps, charts, statues, busts of marble, bronze, alabaster, or plaster of Paris, casts, paintings, drawings, engravings, specimens of sculpture, cabinets of coins, gems, medals, and all other collections of antiquities, statuary, modelling, painting, drawing, etching, or engraving; and, also, all importations of specimens in natural history, mineralogy, botany, and anatomical preparations, models of machinery, and the models of other inventions, plants and trees, wearing apparel, and other personal baggage in actual use, and the implements or tools of trade of persons arriving in the United States; crude antimony, regulus of antimony, animals imported for breed, argol, gum arabic, aloes, ambergris, bole armenian, arrowroot, annotto, aniseed, oil of aniseed, amber, assafœtida, ava root, alcornoque, alba canella, bark of cork tree unmanufactured, burr stones unwrought, brass, in pigs or bars, old brass, only fit to be remanufactured, brimstone or sulphur, barilla, brazilletto, boracic acid, Burgundy pitch, berries used for dyeing, smaltz, lasting or prunella, used in the manufacture of buttons and shoes, vanilla beans, balsam tolu, gold and silver coins and bullion, clay unwrought, copper imported in any shape for the use of the mint, copper in pigs, bars, or plates, or plates or sheets, of which copper is the material of chief value, suited to the sheathing of ships, old copper fit only to be remanufactured, lapis calaminaris, cochineal, chamomile flowers, coriander seed, catsup, cantharides, castanas, chalk, coculus indicus, colombo root, cummin seed, cascarilla, cream of tartar, vegetables, and nuts of all kinds used principally in dyeing and composing dyes, lac-dye, emery, epaulets and wings of gold or silver, furs undressed of all kinds, flaxseed or linseed, flax unmanufactured, fustic, flints, ground flint grindstones, gamboge, raw hides, hemlock, henbane, horn plates for lanterns, ox and other horns, Harlem oil, hartshorn, hair unmanufactured, hair pencils, ipecacuanha, ivory unmanufactured, iris root, juniper berries, oil of juniper, kelp, kermes, madder, madder root, musk, manna, marrow and other soap stocks, and soap stuffs, palm oil, mohair, mother of pearl, needles, nux vomica, orris root, oil of almonds, opium, palm leaf, platina, Peruvian bark, old pewter fit only to be remanufactured, plaster of Paris, quicksilver, rags of any kind of cloth, India rubber, reeds unmanufactured, rhubarb, rotten stone, elephants and other animals' teeth, polishing stones, bristles, ratans unmanufactured, raw and undressed skins, spelter, crude saltpetre, gum Senegal, saffron, shellac, soda ash, sponges, sago, sarsaparilla, senna, sumac, tapioca, tamarinds, crude tartar, teutenegue, tin foil, tin in pigs, bars, plates, or sheets, tips of bone or horn, tortoise shell, turmeric, weld, woad or pastel, Brazil wood, Nicaragua wood, red wood, cam wood, log wood, dye woods of all kinds, unmanufactured woods of any kind, except rose wood, satin wood, and mahogany, whale and other fish oils of American fisheries, and all other articles the produce of said fisheries, and zinc; and, also, wool unmanufactured, the value whereof at the place of exportation shall not exceed eight cents per pound; *Provided*, That if

Articles to be exempt from duty.

Proviso.

any fine wool be mixed with dirt or other material, and thus be reduced in value to eight cents per pound or under, the appraisers shall appraise said wool at such price as in their opinion it would have cost had it not been so mixed, and a duty thereon shall be charged in conformity with such appraisal: *And provided, further*, That when wool of different qualities is imported in the same bale, bag or package, and any part thereof is worth more than eight cents a pound valued as aforesaid, that part shall pay a duty of twenty per centum ad valorem: *Provided*, That boards, planks, staves, scantling, sawed timber, and all other descriptions of wood which shall have been wrought into shapes that fit them respectively for any specific and permanent use, without further manufacture, shall be deemed and taken as manufactured wood.

Further proviso.

Proviso.

SEC. 2. *And be it further enacted*, That there shall be levied, collected, and paid on each and every non-enumerated article which bears a similitude either in material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are now chargeable, there shall be levied, collected, and paid on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable: *Provided*, That, if in virtue of this section, any duty exceeding the rate of twenty per centum ad valorem, shall be levied prior to the thirtieth of June, eighteen hundred and forty-two, the same shall not in any wise affect the disposition of the proceeds of the public lands as provided for by an act passed at the present session of Congress: *And provided, further*, That no duty higher than twenty per centum ad valorem in virtue of the said section, shall be levied and paid on any unmanufactured article.

Duty on nonenumerated articles.

Duty on articles manufactured from two or more materials.

Proviso.

1841, ch. 16, vol. 5, S. L., p. 453.

Further proviso.

SEC. 3. *And be it further enacted*, That from and after the passage of this act, drawbacks payable on exported refined sugars, manufactured from foreign sugars, and on exported rum, distilled from foreign molasses, shall be reduced in proportion to the reduction which shall have been made by law (after the passage of the acts of Congress of the twenty-first of January, eighteen hundred and twenty-nine, and twenty-ninth of May, eighteen hundred and thirty, allowing said drawbacks) in the duties on the imported sugars or molasses, out of which the same shall have been manufactured or distilled, and in no case shall the drawback exceed the amount of import duty paid on either of those articles.

Drawbacks on certain sugars and rum to be reduced, how.

SEC. 4. *And be it further enacted*, That prior to the second day of February next, the wines of France shall not be subjected, under the provisions of this act or any existing law, to the payment of higher rates of duty than the following, namely, on red wines in casks six cents a gallon; white wines in casks ten cents a gallon, and French wines of all sorts in bottles, twenty-two cents per gallon: *Provided*, That no higher duty shall be charged under this act, or any existing law, on the red wines of Austria, than are now, or may be, by this act levied upon the red wines of Spain, when said wines are imported in casks.

Duty on French wines prior to Feb. 2 next.

Proviso.

Red wines of Austria.

SEC. 5. *And be it further enacted*, That the act entitled "An act to release from duty, iron prepared for, and actually laid on railways or inclined planes," approved fourteenth of July, eighteen hundred and

Act July 14, 1832, p. 108, this vol., relative to railroad iron, repealed, &c.

NOTE.—SEC. 27. *And be it further enacted*, That, in every case where the owner, importer, consignee, or agent, of any goods, wares, or merchandise, imported as aforesaid, and the duty upon which shall amount to fifty dollars, or upwards, may, at the time of entry, desire to pay the duties thereon in cash, the collector of the port where the said goods, wares or merchandise, may be entered, shall be, and he is hereby, authorized and directed to receive the same, and to allow a discount on the amount of the duties, at the rate of four per centum per annum, for the legal term of credit which would have been allowed by law on such duties.—Vol. 3, S. L., p. 737.

Duty of $50 or upward paid in cash entitled to a discount at the rate of 4 per cent per annum.

thirty-two, be, and the same is hereby, repealed, and there shall be laid, collected, and paid, on such iron hereafter imported, a duty of twenty per centum ad valorem: *Provided*, That such repeal shall not operate, nor shall such duties be imposed on any railroad iron, which shall be imported under the provisions of the said act prior to the third day of March, eighteen hundred and forty-three, and laid down on any railroad or inclined planes of which the construction has been already commenced, and which shall be necessary to complete the same.

Proviso.

This act not to apply to goods shipped in certain vessels.

SEC. 6. *And be it further enacted*, That nothing in this act contained, shall apply to goods shipped in a vessel bound to any port of the United States, actually having left her last port of lading eastward of the Cape of Good Hope, or beyond Cape Horn, prior to the first day of August, eighteen hundred and forty-one.

Laws and parts of laws inconsistent with this act repealed.

SEC. 7. *And be it further enacted*, That all laws or parts of laws inconsistent with this act are hereby repealed.

Approved, September 11, 1841.

August 30, 1842.

S. L., VOL. 5, CHAP. CCLXX.—*An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes.*

The duties to be paid hereafter on the following articles.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, the following duties, that is to say:

Wool unmanufactured.

First. On coarse wool unmanufactured, the value whereof, at the last port or place whence exported to the United States, shall be seven cents or under per pound, there shall be levied a duty of five per centum ad valorem; and on all other unmanufactured wool, there shall be levied a duty of three cents per pound, and thirty per centum ad valorem: *Provided*, That when wool of different qualities of the same kind or sort, is imported in the same bale, bag, or package, and the aggregate value of the contents of the bale, bag, or package, shall be appraised by the appraisers, at a rate exceeding seven cents per pound, it shall be charged with a duty in conformity to such appraisal: *Provided further*, That when wool of different qualities, and different kinds or sorts, is imported in the same bale, bag, or package, the contents of the bale, bag, or package, shall be appraised at the value of the finest or most valuable kind or sort, and a duty charged thereon accordingly: *Provided further*, That if bales of different qualities are embraced in the same invoice, at the same price, the value of the whole shall be appraised according to the value of the bale of the best quality: *Provided further*, That if any wool be imported having in it dirt, or any material or impurities, other than those naturally belonging to the fleece, and thus be reduced in value to seven cents per pound or under, the appraisers shall appraise said wool at such price, as in their opinion, it would have cost had it not been so mixed with such dirt or impurities, and a duty shall be charged thereon in conformity to such appraisal: *Provided also*, That wool imported on the skin shall be estimated as to weight and value as other wool.

Manufactures of wool.

Second. On all manufactures of wool, or of which wool shall be a component part, except carpetings, flannels, bockings and baizes, blankets, worsted stuff goods, ready-made clothing, hosiery, mits, gloves, caps, and bindings, a duty of forty per centum.

Carpetings.

Third. On Wilton carpets and carpeting, treble ingrain, Saxony, and Aubusson carpets and carpeting, a duty of sixty-five cents per square yard; on Brussels and Turkey carpets and carpeting, fifty-five cents per square yard: on all Venitian and ingrain carpets and carpetings, thirty cents per square yard; on all other kinds of carpets and carpeting, of wool, hemp, flax, or cotton, or parts of either, or other material not otherwise specified, a duty of thirty per centum ad valorem: *Provided*,

That bed sides and other portions of carpets or carpetings shall pay the rate of duty herein imposed on carpets or carpeting of similar character.

Blankets. Fourth. On woollen blankets, the actual value of which at the place whence imported shall not exceed seventy-five cents each, and of the dimensions not exceeding seventy-two by fifty-two inches each, nor less than forty-five by sixty inches each, a duty of fifteen per centum ad valorem; and on all other woollen blankets, a duty of twenty-five per centum ad valorem.

Manufactures of combed wool, &c. Fifth. On all manufactures, not otherwise specified, of combed wool or worsted, and manufactures of worsted and silk combined, a duty of thirty per centum ad valorem; on all hearth rugs, an ad valorem duty of forty per centum.

Yarn. Sixth. On woollen and worsted yarn, a duty of thirty per centum ad valorem.

Gloves, caps, bindings, and hosiery. Seventh. On woollen and worsted mits, gloves, caps, and bindings, and on woollen or worsted hosiery, that is to say, stockings, socks, drawers, shirts, and all other similar manufactures made on frames, a duty of thirty per centum ad valorem.

Flannels, bockings, &c. Eighth. On flannels, of whatever material composed, except cotton, a duty of fourteen cents per square yard on bockings and baizes, fourteen cents per square yard on coach laces, thirty-five per centum ad valorem; on Thibet, Angora, and all other goats' hair or mohair unmanufactured, one cent per pound; on camlets, blankets, coatings, and all other manufactures of goats' hair or mohair, twenty per centum ad valorem.

Goats' hair, &c.

Clothing, &c. Ninth. On ready-made clothing, of whatever materials composed, worn by men, women, or children, except gloves, mits, stockings, socks, wove shirts and drawers, and all other similar manufactures made on frames, hats, bonnets, shoes, boots, and bootees, imported in a state ready to be used as clothing by men, women or children, made up either by the tailor, manufacturer, or seamstress, an ad valorem duty of fifty per centum; on all articles worn by men, women, or children, other than as above specified or excepted, of whatever materials composed, made up wholly or in part by hand, a duty of forty per centum ad valorem; on all thread laces and insertings, fifteen per centum ad valorem; on cotton laces, quillings, and insertings, usually known as trimming laces, and on bobbinet laces of cotton, twenty per centum ad valorem; on laces, galloons, tresses, tassels, knots, and stars of gold or silver, fine or half fine, fifteen per centum ad valorem; on all articles embroidered in gold or silver, fine or half fine, when finished, other than clothing, twenty per centum ad valorem; and on clothing, finished in whole or in part, embroidered in gold or silver, fifty per centum ad valorem.

Thread laces, &c.

Gold and silver laces, &c.

SEC. 2. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties; that is to say:

Cotton, unmanufactured. First. On cotton unmanufactured, a duty of three cents per pound,

Manufactures of cotton. Second. On all manufactures of cotton, or of which cotton shall be a component part, not otherwise specified, a duty of thirty per centum ad valorem, excepting such cotton twist, yarn, and thread, and such other articles as are herein provided for: *Provided*, That all manufactures of cotton or of which cotton shall be a component part, not dyed, colored, printed, or stained, not exceeding in value twenty cents per square yard, shall be valued at twenty cents per square yard; and if dyed, colored, printed, or stained, in whole or in part, not exceeding in value thirty cents the square yard, shall be valued at thirty cents per square yard, excepting velvets, cords, moleskins, fustians, buffalo cloths, or goods manufactured by napping or raising, cutting or shearing, not exceeding in value thirty-five cents the square yard, shall be valued at thirty-five cents per square yard, and duty be paid thereon accordingly.

Cotton twist, yarn, and thread. Third. All cotton twist, yarn, and thread, unbleached and uncolored, the true value of which at the place whence imported shall be less than

sixty cents per pound, shall be valued at sixty cents per pound, and shall be charged with a duty of twenty-five per centum ad valorem; all bleached or colored cotton twist, yarn, and thread, the true value of which at the place whence imported shall be less than seventy-five cents per pound, shall be valued at seventy-five cents per pound, and pay a duty of twenty-five per centum ad valorem; all other cotton twist, yarn, and thread, on spools or otherwise, shall pay a duty of thirty per centum ad valorem.

SEC. 3. *And be it further enacted*, That from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties; that is to say;

Manufactures of silk.

First. On all manufactures of silk not otherwise specified, except bolting cloths, two dollars and fifty cents per pound of sixteen ounces; on silk bolting cloths, twenty per centum ad valorem: *Provided*, That if any silk manufacture shall be mixed with gold or silver, or other metal, it shall pay a duty of thirty per centum ad valorem.

Second. On sewing silk, silk twist, or twist composed of silk and mohair, a duty of two dollars per pound of sixteen ounces; on pongees and plain white silks for printing or coloring, one dollar and fifty cents per pound of sixteen ounces; on floss and other similar silks, purified from the gum, dyed, and prepared for manufacture, a duty of twenty-five per centum ad valorem; on raw silk, comprehending all silks in the gum, whether in hanks, reeled, or otherwise, a duty of fifty cents per pound of sixteen ounces; on silk umbrellas, parasols, and sunshades, thirty per centum ad valorem; on silk or satin shoes and slippers, for women or men, thirty cents per pair; silk or satin laced boots or bootees, for women or men, seventy-five cents a pair; silk or satin shoes or slippers, for children, fifteen cents per pair; silk or satin laced boots or bootees, for children, twenty-five cents a pair; on men's silk hats, one dollar each; silk or satin hats or bonnets for women, two dollars each; on silk shirts and drawers, whether made up wholly or in part, forty per centum ad valorem; silk caps for women, and turbans, ornaments for head dress, aprons, collars, caps, cuffs, braids, curls, or frizettes, chemisettes, mantillas, pelerines, and all other articles of silk made up by hand in whole or in part, and not otherwise provided for, a duty of thirty per centum ad valorem.

Hemp, flax, &c., manufactured and unmanufactured.

Third. On manufactured hemp, forty dollars per ton; on Manilla, Sunn, and other hemps of India, on jute, Sisal grass, coir and other vegetable substances, not enumerated, used for cordage, twenty-five dollars per ton; on codilla, or tow of hemp or flax, twenty dollars per ton; on tarred cables and cordage, five cents per pound; on untarred cordage, four and a half cents per pound; yarns, twine, and packthread, six cents per pound; on seines, seven cents per pound: on cotton bagging, four cents per square yard, on any other manufacture not otherwise specified, suitable for the uses to which cotton bagging is applied, whether composed in whole or in part of hemp or flax, or any other material, or imported under the designation of gunny cloth, or any other appellation, and without regard to the weight or width, a duty of five cents per square yard; on sail duck, seven cents per square yard; Russia and other sheetings, brown and white, twenty-five per centum ad valorem; and on all other manufactures of hemp, or of which hemp shall be a component part, not specified, twenty per centum ad valorem; on unmanufactured flax, twenty dollars per ton; on linens, and all other manufactures of flax, or of which flax shall be a component part, not otherwise specified, a duty of twenty-five per centum ad valorem; on grass cloth, a duty of twenty-five per centum ad valorem.

Oil cloth.

Fourth. On stamped, printed, or painted floor oil cloth, thirty-five cents per square yard; on furniture oil cloth made on Canton or cotton flannel, sixteen cents per square yard; on other furniture oil cloth, ten cents per square yard: on oil cloth of linen, silk, or other materials, used for hat covers, aprons, coach curtains, or similar purposes, and on medicated oil cloths, a duty of twelve and a half cents per square yard;

Matting.

on Chinese or other floor matting, made of flags, jute, or grass, on all

floor mattings not otherwise specified, and on mats, of whatever materials composed, twenty-five per centum ad valorem.

SEC. 4. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Iron in bars or bolts, &c.

First. On iron in bars or bolts, not manufactured in whole or in part by rolling, seventeen dollars per ton; or bar or bolt iron, made wholly or in part by rolling, twenty-five dollars per ton: *Provided*, That all iron in slabs, blooms, loops, or other form, less finished than iron in bars or bolts, and more advanced than pig iron, except castings, shall be rated as iron in bars or bolts, and pay a duty accordingly: *Provided, also*, That iron imported prior to the third day of March, eighteen hundred and forty-three, in bars or otherwise, for railways or inclined planes, shall be entitled to the benefits of the provisions of existing laws, exempting it from the payment of duty on proof of its having been actually and permanently laid down for use on any railway or inclined plane prior to the third day of March, eighteen hundred and forty-three, and all such iron imported from and after the date aforesaid, shall be subject to and pay the duty on rolled iron.

Iron imported prior to Mar. 3, 1843, for railways or inclined planes, exempt from duty. See p. 108, this vol.

Iron in pigs.
Iron castings.

Second. On iron in pigs, nine dollars per ton; on vessels of cast iron, not otherwise specified, one cent and a half per pound; on all other castings of iron, not otherwise specified, one cent per pound; on glazed or tin hollow ware and castings, sad irons or smoothing irons, hatters and tailors' pressing irons, and cast iron butts or hinges, two and a half cents per pound; on iron or steel wire, not exceeding No. 14, five cents per pound; and over No. 14, and not exceeding No. 25, eight cents per pound; over No. 25, eleven cents per pound; silvered or plated wire, thirty per centum ad valorem; brass or copper wire, twenty-five per centum ad valorem; cap or bonnet wire, covered with silk, twelve cents per pound; when covered with cotton thread or other material, eight cents per pound; on round or square iron, or braziers' rods, of three sixteenths, to ten sixteenths of an inch in diameter, inclusive, and on iron in nail or spike rods, or nail plates, slit, rolled, or hammered, and on iron in sheets, except taggers' iron, and on hoop iron, and on iron slit, rolled or hammered for band iron, scroll iron, or casement rods, iron cables or chains, or parts thereof, manufactured in whole or in part, of whatever diameter, the links being of the form peculiar to chains for cables, two and a half cents per pound; on all other chains of iron, not otherwise specified, the links being either twisted or straight, and, when straight, of greater length than those used in chains for cables, thirty per centum ad valorem; on anchors or parts of anchors, manufactured in whole or in part, anvils, blacksmiths' hammers and sledges, two and a half cents per pound; on cut or wrought iron spikes, three cents per pound; and on cut iron nails, three cents per pound; and on wrought iron nails, on axletrees, or parts thereof, mill irons and mill cranks of wrought iron, or wrought iron for ships, locomotives, and steam engines, or iron chains other than chain cables, and on malleable irons or castings, four cents per pound; on steam, gas, or water tubes or pipes, made of band or rolled iron, five cents per pound; on mill saws, cross-cut saws, and pit saws, one dollar each; on tacks, brads, and sprigs, not exceeding sixteen ounces to the thousand, five cents per thousand; exceeding sixteen ounces to the thousand, five cents per pound; on taggers' iron, five per centum ad valorem: *Provided*, That all articles partially manufactured, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured: *And provided, also*, That no articles manufactured from steel, sheet, rod, hoop, or other kinds of iron, shall pay a less rate of duty than is chargeable on the material of which it is composed, in whole or in part, paying the highest rate of duty either by weight or value, and a duty of fifteen per centum ad valorem on the cost of the article added thereto.

Wire.

Various other manufactures of iron and steel.

Old or scrap iron.

Third. On all old or scrap iron, ten dollars per ton: *Provided*, That nothing shall be deemed old iron that has not been in actual use, and

fit only to be remanufactured; and all pieces of iron, except old, of more than six inches in length, or of sufficient length to be made into spikes and bolts, shall be rated as bar, bolt, rod, or hoop iron, as the case may be, and pay duty accordingly: *Provided, also*, That all vessels of cast iron, and all castings of iron not rough as from the mould, but partially manufactured after the casting, or with handles, rings, hoops, or other additions of wrought iron, shall pay the same rates of duty herein imposed on all other manufactures of wrought iron not herein enumerated, if that shall amount to more than the duty on castings.

Firearms, hardware, &c.

Fourth. On muskets, one dollar and fifty cents per stand; rifles, two dollars and fifty cents each; on axes, adzes, hatchets, plane irons, socket chisels and vices, drawing knives, cutting knives, sickles or reaping hooks, scythes, spades, shovels, squares of iron or steel, plated or polished steel saddlery and brass saddlery, coach and harness furniture of all descriptions, steelyards and scale beams, and all fire arms other than muskets and rifles, and all side arms, thirty per centum ad valorem; on square wire, used for the manufacture of stretchers for umbrellas, when cut in pieces not exceeding the length suitable therefor, twelve and a half per centum ad valorem.

Umbrella wire.

Screws.

Brass.

Fifth. On screws made of iron called wood screws, twelve cents per pound; on all other screws of iron not specified, thirty per centum ad valorem; on brass screws, thirty cents per pound; on sheet and rolled brass, a duty of thirty per centum ad valorem; on brass battery, or hammered kettles, twelve cents per pound.

Steel.

Sixth. On cast, shear, and German steel in bars, one dollar and fifty cents per one hundred and twelve pounds; and on all other steel in bars, two dollars and fifty cents per one hundred and twelve pounds; on solid headed pins, and all other package pins, not exceeding five thousand to the pack of twelve papers, forty cents per pack, and the same in proportion for a greater or less quantity; on pound pins, twenty cents per pound; on sewing, tambouring, darning, netting, and knitting, and all other kinds of needles, a duty of twenty per centum ad volorem; on common tinned, and japanned saddlery, of all descriptions, twenty per centum ad valorem.

Various manufactures of metals.

Seventh. On japanned ware of all kinds, or papier mache, and plated and gilt wares of all kinds, and on cutlery of all kinds, and all other manufactures, not otherwise specified, made of brass, iron, steel, lead, copper, pewter, or tin, or of which either of these metals is a component material, thirty per centum ad valorem: *Provided*, That all manufactures of iron and steel, or other metals, partly finished, shall pay the same rates of duty as if entirely finished.

Lead.

Eighth. On lead in pigs and bars, three cents per pound; on old and scrap lead, one cent and a half per pound; leaden pipes, leaden shot, and lead in sheets, or in any other form not herein specified, four cents per pound; on type metal and stereotype plates, twenty-five per centum ad valorem; types, whether new or old, twenty-five per centum ad valorem; on copper bottoms cut round, and copper bottoms raised at the edge, and still bottoms cut round and turned up on the edge, and parts thereof, and on copper plates or sheets weighing more than thirty-four ounces per square foot, commonly called braziers' copper, thirty per centum ad valorem; on copper rods and bolts, nails and spikes, four cents per pound; on patent sheathing metal composed in part of copper, two cents per pound.

Copper.

Tin, silver-plated metal, &c.

Ninth. On tin, in pigs, bars, or blocks, one per centum ad valorem; tin in plates or sheets, terne plates, taggers' tin, and tin foil, two and a half per centum ad valorem; on silver-plated metal in sheets, and on argentine, alabata, or German silver, in sheets or otherwise, unmanufactured, thirty per centum ad valorem; on manufactures of German silver, bell metal, zinc, and bronze, thirty per centum ad valorem; on zinc in sheets, ten per centum ad valorem: *Provided*, That old bells, or parts thereof, fit only to be remanufactured, shall not be considered manufacturers of bell metal, but shall be admitted free of duty; on

bronze powder, bronze liquor, iron liquor, red liquor, and seppia, twenty per centum ad valorem.

Tenth. On coal, one dollar and seventy-five cents per ton; on coke or culm of coal, five cents per bushel. Coal, &c.

SEC. 5. *And be it further enacted*, That, from and after the passage of this act, there shall be levied, collected, and paid, on the importation of articles hereinafter mentioned, the following duties; that is to say:

First. On all vessels or wares, articles, and manufactures of cut glass, when the cutting on the article does not exceed one-third the height or length thereof, a duty of twenty-five cents per pound; when the cutting exceeds one-third the height or length, but does not exceed one half the same, a duty of thirty-five cents per pound; when the cutting extends to or exceeds one-half the height or length thereof, a duty of forty-five cents per pound; on cut glass chandeliers, candlesticks, lustres, lenses, lamps, prisms and parts of the same, and on all drops, icicles, spangles, and ornaments used for mountings, a duty of forty-five cents per pound; on articles of plain, moulded, or pressed glass, weighing over eight ounces, a duty of ten cents per pound; on articles of plain, moulded, or pressed glass, weighing eight ounces or under, except tumblers, a duty of twelve cents per pound; on plain, moulded, or pressed tumblers, ten cents per pound; on all plain, moulded or pressed glass, when stoppered, or the bottoms ground, or puntied, an additional duty of four cents per pound: *Provided*, That all articles of moulded or pressed glass, being cut, roughed, or polished, in part or parts thereof, and all other wares or articles of flint glass, not otherwise specified, shall pay the duty chargeable on articles of cut glass of the description and class to which they may severally belong. Cut glass. Moulded or pressed glass.

Second. On all apothecaries' vials and bottles, not exceeding the capacity of six ounces each, one dollar and seventy-five cents per gross; apothecaries' vials and bottles exceeding six ounces, and not exceeding the capacity of sixteen ounces each, two dollars and twenty-five cents per gross; on all perfumery and fancy vials and bottles, uncut, not exceeding the capacity of four ounces each, two dollars and fifty cents per gross; and those exceeding four ounces, and not exceeding, in capacity, sixteen ounces each, three dollars per gross. Vials and bottles.

Third. On black and green glass bottles and jars, exceeding eight ounces, and not exceeding in capacity, one quart each, a duty of three dollars per gross; when exceeding the capacity of one quart each, four dollars per gross; on demijohns and carboys, of the capacity of half a gallon or less, fifteen cents each; when exceeding, in capacity, half a gallon, and not exceeding three gallons each, a duty of thirty cents each; exceeding three gallons, fifty cents each. Black and green glass bottles and jars. Demijohns and carboys.

Fourth. On cylinder or broad window-glass, not exceeding eight by ten inches, two cents per square foot; above that, and not exceeding ten by twelve inches, two and a half cents per square foot; above that, and not exceeding fourteen by ten inches, three and a half cents per square foot; above that, and not exceeding sixteen by eleven inches, four cents per square foot; above that, and not exceeding eighteen by twelve inches, five cents per square foot; above eighteen by twelve inches, six cents per square foot. On all crown window-glass not exceeding ten by eight inches, three and a half cents per square foot; above that, and not exceeding ten by twelve inches, five cents per square foot; above that, and not exceeding fourteen by ten inches, six cents per square foot; above that, and not exceeding sixteen by eleven inches, seven cents per square foot; above that, and not exceeding eighteen by twelve inches, eight cents per square foot; and all exceeding eighteen by twelve inches, ten cents per square foot: *Provided*, That all glass imported in sheets or tables, without reference to form, shall pay the highest duties herein imposed on the different descriptions of window-glass. On all polished plate glass, whether imported as window-glass, or however otherwise specified, not silvered, and not exceeding twelve by eight inches, five cents per square foot; above that, and not exceed- Window glass. Glass in sheets or tables. Plate glass.

ing fourteen by ten inches, seven cents per square foot; above that, and not exceeding sixteen by eleven inches, eight cents per square foot; above that, and not exceeding eighteen by twelve inches, ten cents per square foot; above that, and not exceeding twenty-two by fourteen inches, twelve cents per square foot; all above twenty-two by fourteen inches, thirty per centum ad valorem; if silvered, an addition of twenty per centum shall be made to the duty; if framed, a duty of thirty per centum ad valorem: *Provided*, That on all cylinder or broad glass, weighing over one hundred pounds per one hundred square feet, and on all crown glass weighing over one hundred and sixty pounds per one hundred square feet, there shall be an additional duty on the excess at the same rate as herein imposed.

Porcelain glass, colored glass, &c. On porcelain glass, on glass colored, or paintings on glass, a duty of thirty per centum ad valorem; on all articles or manufactures of glass not specified, connected with other materials, rendering it impracticable to separate it and determine its weight, twenty-five per centum ad valorem.

Chinaware, &c. Fifth. On China-ware, porcelain-ware, earthen-ware, stone-ware, and all other ware composed of earth or mineral substances, not otherwise specified, whether gilt, painted, printed, plain, or glazed, a duty of thirty per centum ad valorem.

Leather, &c. Sixth. On tanned, sole or bend leather, six cents per pound; on all upper leather not otherwise specified, eight cents per pound; on calf and seal skins tanned and dressed, five dollars per dozen; on sheep skins tanned and dressed, or skivers, two dollars per dozen; on goat skins or morocco tanned and dressed, two dollars and fifty cents per dozen; on kid skins or morocco tanned and dressed, one dollar and fifty cents per dozen; on goat or sheep skins tanned and not dressed, one dollar per dozen; on all kid and lamb skins tanned and not dressed, seventy-five cents per dozen; and on skins tanned and dressed, otherwise than in color, to wit: fawn, kid, and lamb, usually known as chamois, one dollar per dozen; on men's boots and bootees of leather, wholly or partially manufactured, one dollar and twenty-five cents per pair; men's shoes or pumps, wholly or partially manufactured, thirty cents per pair; women's boots and bootees of leather, wholly or partially manufactured, fifty cents per pair; children's boots, bootees, and shoes, wholly or partially manufactured, fifteen cents per pair; women's double-soled pumps and welts, wholly or partially manufactured, forty cents per pair; women's shoes or slippers, wholly or partially manufactured, whether of leather, prunella, or other material, except silk, twenty-five cents per pair; on raw hides of all kinds, whether dried or salted, five per centum ad valorem; on all skins pickled and in casks, not specified, twenty per centum ad valorem.

Shoes and boots.

Raw hides, &c

Manufactures of leather. Seventh. On men's leather gloves, one dollar and twenty-five cents per dozen; women's leather habit gloves, one dollar per dozen; children's leather habit gloves, fifty cents per dozen; women's extra and demi length leather gloves, one dollar and fifty cents per dozen; children's extra and demi length leather gloves, seventy-five cents per dozen; on leather caps or hats, leather braces or suspenders, and on all other braces or suspenders, of whatever material or materials composed, except India rubber, and on leather bottles, patent leather, and all other manufactures of leather, or of which leather is a component material of chief value, not otherwise specified, a duty of thirty-five per centum ad valorem.

Braces of materials other than india rubber.

Furs, &c. Eighth. On furs of all kinds on the skin, undressed, five per centum ad valorem; on furs dressed on the skin, on all hatters' furs, whether dressed or undressed, not on the skin, twenty-five per centum ad valorem; fur hats, caps, muffs, tippets, and other manufactures of fur not specified, thirty-five per centum ad valorem; fur hat bodies, frames, or felts, manufactured, not put in form or trimmed, or otherwise, twenty-five per centum ad valorem; hats of wool, hat bodies or felts made in whole or in part of wool, eighteen cents each.

Hats and bonnets of straw, &c. Ninth. On hats and bonnets for men, women, and children, from Pan-

ama, Manilla, Leghorn, Naples, or elsewhere, composed of satin, straw, chip, grass straw, palm leaf, ratan, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise specified, a duty of thirty-five per centum ad valorem: *Provided*, That all flats, braids, plaits, spartere, or willow squares, used for making hats or bonnets, shall pay the same rate of duty as manufactured hats or bonnets.

Feathers, artificial flowers, hair, moss, &c.

Tenth. On all ornamental feathers and artificial flowers, or parts thereof, of whatever material composed, hair bracelets, chains, ringlets, curls, or braids, human hair, cleaned and prepared for use, and on fans of every description, twenty-five per centum ad valorem; on all hair, human or otherwise, uncleaned and unmanufactured, ten per centum ad valorem; on hair cloth or seating, and on hair belts and hair gloves, twenty-five per centum ad valorem; on curled hair and moss, for beds or mattresses, ten per centum ad valorem; on feathers for beds, and on downs of all kinds, twenty-five per centum ad valorem; on India rubber oil cloth, webbing, shoes, braces or suspenders, or other fabrics or manufactured articles composed wholly or in part of India rubber, thirty per centum ad valorem: *Provided*, That braces or suspenders of that material, not exceeding in value two dollars per dozen, shall be valued at two dollars per dozen, and pay duty accordingly.

India rubber articles.

Clocks, diamonds, watch and spectacle glasses, precious stones, jewelry, table tops, alabaster ornaments, plate, &c.

On all clocks, twenty-five per centum ad valorem; and on glaziers' diamonds, when set, twenty-five per centum ad valorem; on ship or box chronometers, twenty per centum ad valorem; on watches or parts of watches, and watch materials not specified, seven and a half per centum ad valorem; on diamonds, seven and a half per centum ad valorem; on crystals of glass for watches, and on glass or pebbles for spectacles or eye glasses, when not set, two dollars per gross; on gems, pearls, or precious stones, seven per centum ad valorem; on imitations thereof, and compositions of glass or paste, on cameos and imitations thereof, and on mosaics not specified, of whatever materials composed, whether real or imitation, set or not set, seven and a half per centum ad valorem; on jewelry, composed of gold, silver, or platina, and gold and silver leaf, twenty per centum ad valorem; on gilt, plated, or imitation jewelry, and Dutch metal in leaf, twenty-five per centum ad valorem; on Scagliola table tops, and table tops of marble or composition, inlaid with precious stones or small pieces of composition, known as mosaics, on table tops of marble or composition, when inlaid with various colored marbles, and on alabaster and spar ornaments, thirty per centum ad valorem; on manufactures of services, vessels, and wares of all kinds, not otherwise specified, of silver or gold, or of which either of these metals shall be a component material of chief value, whether plain, chased, engraved, or embossed, an ad valorem duty of thirty per centum.

Wood, and manufactures of wood.

Eleventh. On all manufactures of wood, not otherwise specified, thirty per centum ad valorem: *Provided*, That boards, planks, staves, scantlings, hewn or sawed timber, unwrought spars, and all other descriptions of wood which shall have been wrought into shapes that fit them, respectively, for any specific and permanent use without further manufacture, shall be deemed and taken as manufactured wood, and pay duty accordingly; and on timber to be used in building wharves, and firewood, twenty per centum ad valorem: *Provided, also*, That rough boards, planks, staves, scantling, and sawed timber, not planed or wrought into any shapes for use, shall pay a duty of twenty per centum ad valorem: *And provided, further*, That rose wood, satin wood, mahogany, and cedar wood, shall pay a duty of fifteen per centum ad valorem; on walking canes and sticks, frames and sticks for umbrellas, for parasols, and for sunshades, cabinet wares or household furniture, not otherwise specified, musical instruments of all kinds, carriages and parts thereof, thirty per centum ad valorem: *Provided, also*, That strings for musical instruments, of catgut or whipgut, and all other strings or thread of similar materials, shall pay a duty of fifteen per centum ad valorem.

Strings of catgut, &c.

Statuary. Marble.

Twelfth. On unmanufactured marble in the rough, slab, or block, twenty-five per centum ad valorem; on marble busts or statuary, not

specially imported, as hereinafter provided for, and on all other manufactures of marble not specified, a duty of thirty per centum ad valorem;

Slates, tiles, and bricks.
on slates of all kinds, paving tiles and bricks, twenty-five per centum ad valorem; on baskets and other manufactures, not specified, of gasss, straw, ozier or willow, and palm leaf, twenty-five per centum ad valorem;

Baskets.

Beads.
Fancy boxes.
Combs.
Brushes, &c.
on wax, amber, or composition beads, and all other beads not otherwise enumerated, and shell or fancy boxes, not otherwise specified, twenty-five per centum ad valorem; on combs for the hair, of whatever material composed, twenty-five per centum ad valorem; on brushes and brooms of all kinds, thirty per centum ad valorem; and on bristles, one cent per pound;

Toys.
Buttons, &c.
on dolls and toys of every description, of whatever material or materials composed, thirty per centum ad valorem; on metal buttons of all kinds, thirty per centum ad valorem: *Provided*, That all such buttons, not exceeding in value one dollar per gross, shall be valued at one dollar, and be charged with duty accordingly; on all other buttons, and on all button moulds, of whatever material composed, twenty-five per centum ad valorem: *Provided*, That lastings, prunellas, and similar fabrics, not specified, when imported in strips, pieces or patterns, of the size and shape suitable for the manufacture exclusively of buttons, shoes, or bootees, and that mohair or worsted cloth, black linen canvass, figured satin, and figured or brocaded or Terry velvet, when imported in strips, pieces, or patterns, of the size and shape suitable for

Tortoise shell, ivory, teeth, horns, &c.
the manufacture exclusively of buttons, tortoise shell, ivory, or teeth of elephants unmanufactured, horns and teeth, and horn and bone tips, shall be admitted to entry at a duty of five per centum ad valorem; otherwise, to be subject to the rates of duty chargeable on them, respectively, according to their component materials.

SEC. 6. *And be it further enacted*, That from and after the passage of this act there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following rates of duty; that is to say:

Painters' colors, oils &c.
On white or red leads, litharge, or acetate or chromate of lead, dry or ground in oil, four cents per pound; on whiting or Paris white, and all ochres or ochry earths used in the composition of painters' color, when dry, one cent per pound, when ground in oil, one cent and a half per pound; on sulphate of barytes, one half cent per pound; on linseed, hempseed, and rapeseed oil, twenty-five cents per gallon; on putty, one cent and a half per pound.

SEC. 7. *And be it further enacted*, That from and after the passage of this act there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following rates of duty; that is to say:

Paper, paper snuff boxes, fancy paper boxes, stationery, rags, &c.
First. On bank, folio, quarto post of all kinds, and letter and bank note paper, seventeen cents per pound; on antiquarian, demy, drawing, elephant, double elephant, foolscap, imperial, medium, pot, pith, royal, super-royal, and writing paper, fifteen cents per pound; on copperplate, blotting, copying, colored for labels, colored for needles, marble or fancy colored, glass paper, morocco paper, pasteboard, pressing-board, sand paper, tissue paper, and on all gold or silver paper, whether in sheets or strips, twelve and a half cents per pound; on colored copperplate, printing, and stainers' paper, ten cents per pound; on binders' boards, box boards, mill boards, paper-makers' boards, sheathing, wrapping, and cartridge paper, three cents per pound; and on all paper envelopes, whether plain, ornamental, or colored, and on all billet-doux or fancy note paper, of whatever form or size, when of less size than letter paper, thirty per centum ad valorem; on music paper, with lines, and on paper gilt or covered with metal other than gold or silver, paper snuff boxes, japanned or not japanned, and other fancy paper boxes, twenty-five per centum ad valorem; on all paper hangings, or paper for screens or fireboards, thirty-five per centum ad valorem; on all blank or visiting cards, twelve cents per pound; on playing cards, twenty-five cents per pack; on blank books, when bound, twenty cents per pound; when unbound, fifteen cents per pound; on all parchment and vellum,

and on asses' skin and imitation thereof, wafers, sealing-wax, and black lead pencils, crayons of all kinds, and metallic pens, twenty-five per centum ad valorem; ink and ink powder of all kinds, twenty-five per centum ad valorem; quills, prepared or manufactured, twenty-five per centum ad valorem; quills, unprepared or unmanufactured, fifteen per centum ad valorem; on rags, of whatever material, waste or shoddy, a quarter of one cent per pound; all other paper not enumerated, fifteen cents per pound.

Books, &c.

Second. On all books printed in the English language, or of which the English forms the text, when bound thirty cents per pound, when in sheets or boards, twenty cents per pound: *Provided*, That whenever the importer shall prove, to the satisfaction of the collector, when the goods are entered, that any such book has been printed and published abroad more than one year, and not republished in this country, or has been printed and published abroad more than five years before such importation, then and in such case said books shall be admitted at one half of the above rate of duties: *Provided*, That the said terms of one year and five years, shall in no case commence, or be computed at and from a day before the passing of this act; on all books printed in Latin or Greek, or in which either language forms the text, when bound, fifteen cents per pound, when unbound, thirteen cents per pound; on all books printed in Hebrew, or of which that language forms the text, when bound, ten cents per pound, and when unbound, eight cents per pound; *Provided*, That all books printed in foreign languages, Latin, Greek, and Hebrew excepted, shall pay a duty of five cents per volume when bound or in boards, and when in sheets or pamphlets, fifteen cents per pound; and editions of works in the Greek, Latin, Hebrew, or English language, which have been printed forty years prior to the date of importation, shall pay a duty of five cents per volume; and all reports of legislative committees appointed under foreign Governments shall pay a duty of five cents per volume; on polyglots, lexicons, and dictionaries, five cents per pound; on books of engravings or plates, with or without letter press, whether bound or unbound, and on maps and charts, twenty per centum ad valorem.

SEC. 8. *And be it further enacted*, That from and after the passage of this act, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties: that is to say,

Sugar, syrups, molasses, sweetmeats confectionery, &c.

First. On raw sugar (commonly called brown sugar), not advanced beyond its raw state, by claying, boiling, clarifying, or other process, and on syrup of sugar, or of sugar cane, and on brown clayed sugar, two and a half cents per pound; on all other sugars, when advanced beyond the raw state, by claying, boiling, clarifying, or other process, and not yet refined, four cents per pound; on refined sugars, (whether loaf, lump, crushed, or pulverized, and when, after being refined, they have been tinctured, colored, or in any way adulterated), and on sugar candy, six cents per pound; on molasses, four and one half mills per pound: *Provided*, That all syrups of sugar or of sugar cane, entered under the designation of molasses, or any other appellation than "syrup of sugar" or of sugar cane, shall be liable to forfeiture to the United States; on comfits, on sweetmeats, or fruits preserved in molasses, sugar, or brandy, and on confectionary of all kinds, not otherwise specified, twenty-five per centum ad valorem: *Provided further*, Than an inspection, under such regulations as the Secretary of the Treasury may prescribe, shall be made of all sugars and molasses imported from foreign countries, in order to prevent frauds, and to prevent the introduction of sugars, syrup of sugar, syrup of cane, or battery syrup, under the title of molasses, or in any other improper manner.

Chocolate, spices drugs, quicksilver gunpowder, dried fruits, &c.

Second. On cocoa, one cent per pound; chocolate, four cents per pound; on mace, fifty cents per pound; nutmegs, thirty cents per pound; cloves, eight cents per pound; cinnamon, twenty-five cents per pound; oil of cloves, thirty cents per pound; Chinese cassia, five cents per pound; pimento, five cents per pound; on black pepper, five cents per pound; Cayenne and African, or Chili pepper, ten cents per pound;

ginger, ground, four cents per pound; ginger, in the root, when not preserved, two cents per pound; on mustard, twenty-five per centum ad valorem; on mustard seed, and on linseed, five per centum ad valorem; on camphor, refined, twenty cents per pound; crude camphor, five cents per pound; on indigo, five cents per pound; on woad or pastel, one cent per pound; on ivory or bone black, three-fourths of one cent per pound; on alum, one cent and a half per pound; on opium, seventy-five cents per pound; on quicksilver, five per centum ad valorem; on roll brimstone, calomel, and other mercurial preparations, corrosive sublimate, and red precipitate, twenty-five per centum ad valorem; on glue, five cents per pound; on gunpowder, eight cents per pound; on copperas and green vitriol, two cents per pound; on blue or Roman vitriol, or sulphate of copper, four cents per pound; on oil of vitriol, or sulphuric acid, one cent per pound; on almonds and prunes, three cents per pound; on sweet oil of almonds, nine cents per pound; on dates, one cent per pound; currants, three cents per pound; figs, two cents per pound; on all nuts not specified, except those used for dyeing, one cent per pound; on muscatel and bloom raisins, either in boxes or jars, three cents per pound; and on all other raisins, two cents per pound; on olives, thirty per centum ad valorem.

Olive oil, oil and whalebone of foreign fisheries.

Third. On olive oil in casks, twenty cents per gallon; olive salad oil in bottles or betties, thirty per centum ad valorem; all other olive oil, not salad, and not otherwise specified, twenty per centum ad valorem; on spermaceti oil of foreign fisheries, twenty-five cents per gallon; whale or other fish oil, not sperm, of foreign fisheries, fifteen cents per gallon; whalebone, the product of foreign fisheries, twelve and a half per centum ad valorem; on spermaceti or wax candles, and on candles of spermaceti and wax combined, eight cents per pound; wax tapers, thirty per centum ad valorem; tallow candles, four cents per pound; on tallow, one cent per pound; beeswax, bleached or unbleached, and shoemakers' wax, fifteen per centum ad valorem; on Windsor, shaving, and all other perfumed or fancy soaps, or wash balls, and Castile soap, thirty per centum ad valorem; on all other hard soaps, four cents per pound; and on all soft soap, fifty cents per barrel; on marrow, grease, and all other soap stocks and soap stuffs, ten per centum ad valorem; on starch, two cents per pound; on pearl or hulled barley, two cents per pound; on corks, thirty per centum ad valorem; on manufactures of cork, twenty-five per centum ad valorem; on sponges and spunk, twenty per centum ad valorem; on oranges and lemons, in boxes, barrels, or casks, and on grapes not dried, in boxes, kegs, or jars, twenty per centum ad valorem.

Candles, &c.

Tallow.

Wax.

Soap, &c.

Starch.

Barley.

Cork.

Sponges, &c.

Fruit.

Various other articles.

Fourth. On salt, eight cents per bushel of fifty-six pounds; on saltpetre, partially refined, one fourth of one cent per pound; completely refined, two cents per pound; on bleaching powder, or chloride of lime, one cent per pound; on vinegar, eight cents per gallon; on spirits of turpentine, ten cents per gallon; on beef and pork, two cents per pound; hams and bacon, three cents per pound; prepared meats, poultry or game, in cases or otherwise, and Bologna sausages, twenty-five per centum ad valorem; on cheese, nine cents per pound; butter, five cents per pound; lard, three cents per pound; macaroni and vermicelli, gelatine, jellies, and all similar preparations thirty per centum ad valorem; on wheat, twenty-five cents per bushel; barley, twenty cents per bushel; rye, fifteen cents per bushel; oats, ten cents per bushel; Indian corn, or maize, ten cents per bushel; wheat flour, seventy cents per one hundred and twelve pounds; Indian meal, twenty cents per one hundred and twelve pounds; potatoes, ten cents per bushel; on foreign fish, viz: dried or smoked, one dollar per one hundred and twelve pounds; on mackerel and herrings, pickled or salted, one dollar and fifty cents per barrel; on pickled salmon, two dollars per barrel; on all other fish, pickled in barrels, one dollar per barrel; on all other pickled fish, imported otherwise than in barrels or half barrels, not specified, twenty per centum ad valorem; and on sardines and other fish, preserved in

oil, twenty per centum ad valorem; *Provided*, That fresh caught fish, brought in for daily consumption, shall be exempt from duty; on fish glue or isinglass, twenty per centum ad valorem; on pickles, capers, and sauces of all kinds, not otherwise enumerated, thirty per centum ad valorem; on castor oil, forty cents per gallon; neatsfoot and animal oils, and all volatile and essential oils, not otherwise specified, twenty per centum ad valorem; on all gums and other resinous substances, not specified, in a crude state, fifteen per centum ad valorem; and on the said articles, when not in a crude state, and on pastes, balsams, essences, tinctures, extracts, cosmetics, and perfumes, not otherwise enumerated, twenty-five per centum ad valorem; on benzoic, citric, white or yellow muriatic, nitric, oxalic, pyroligneous, and tartaric acids, twenty per centum ad valorem; on boracic acid, five per centum ad valorem; borax or tincal, twenty-five per centum ad valorem; on amber, ambergris, ammonia, annatto, aniseed, arrow root, vanilla beans, French chalk, red chalk, juniper berries, manganese, nitrate of lead, chromate, bichromate, and prussiate of potash, glauber and Rochelle salts, Epsom salts or sulphate of magnesia, and all other chemical salts or preparations of salts not enumerated, smalts, salsoda, and all carbonates of soda, by whatever name designated, other than soda ash, barilla, and kelp, twenty per centum ad valorem; on sulphate of quinine, forty cents per ounce, avoirdupois; on soda ash, five per centum ad valorem.

Brandy, other spirits, wines, liquors, porter, &c.

Fifth. On brandy, one dollar per gallon; on other spirits manufactured or distilled from grain or other materials, for first and second proofs, sixty cents, for third proof, sixty-five cents, for fourth proof, seventy cents, for fifth proof, seventy-five cents, and all above fifth proof, ninety cents per gallon; on Madeira, Sherry, San Lucar, and Canary wine, in casks or bottles, sixty cents per gallon; on champagne wines, forty cents per gallon; on port, Burgundy, and claret wines, in bottles, thirty-five cents per gallon; on port and Burgundy wines in casks, fifteen cents per gallon; on Teneriffe wines, in casks or bottles, twenty cents per gallon; on claret wines, in casks, six cents per gallon; on the white wines, not enumerated, of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, in casks, seven and a half cents per gallon; in bottles, twenty cents per gallon; on the red wines not enumerated, of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, in casks, six cents per gallon, in bottles twenty cents per gallon; on the white and red wines of Spain, Germany, and the Mediterranean, not enumerated, in casks, twelve and a half cents per gallon; in bottles, twenty cents per gallon; on Sicily, Madeira, or Marsala wines, in casks or bottles, twenty-five cents per gallon; on other wines of Sicily, in casks or bottles. fifteen cents per gallon; on all other wines, not enumerated, and other than those of France, Austria, Prussia, and Sardinia, and of Portugal and its possessions, when in bottles, sixty-five cents per gallon, when in casks, twenty-five cents per gallon: *Provided*, That nothing herein contained shall be construed or permitted to operate so as to interfere with subsisting treaties with foreign nations: *Provided further*, That all imitations of brandy or spirits, or of any of the said wines, and all wines imported by any name whatever, shall be subject to the duty provided for the genuine article, and to the highest rate of duty applicable to the article of the same name. *And provided further*, That when wines are imported in bottles, the bottles shall pay a separate duty, according to the rate established by this act; on cordials and liqueurs of all kinds, sixty cents per gallon; on arrack, absynthe, Kirschen wasser, ratafia, and other similar spirituous beverages, not otherwise specified, sixty cents per gallon; on ale, porter, and beer, in bottles, twenty cents per gallon: otherwise than in bottles, fifteen cents per gallon; on tobacco, in leaf, or unmanufactured, twenty per centum ad valorem; on cigars, of all kinds, forty cents per pound; on snuff, twelve cents per pound; manufactured tobacco, other than snuff and cigars, ten cents per pound.

Proviso.

Further proviso.

Further proviso.

Tobacco.

Articles exempt from duty.

SEC. 9. *And be it further enacted*, That from and after the day and

year before mentioned, the following articles shall be exempt from duty, namely:

First. All articles imported for the use of the United States.

Second. All goods, wares, or merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States, and books and personal and household effects, not merchandise, of citizens of the United States dying abroad.

Third. Paintings and statuary, the production of American artists residing abroad.

Fourth. Wearing apparel in actual use, and other personal effects, not merchandise, professional books, instruments, implements, and tools of trade, occupation, or employment, of persons arriving in the United States.

Fifth. Philosophical apparatus, instruments, books, maps, and charts, statues, statuary, busts, and casts, of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, engravings, etchings, specimens of sculpture, cabinets of coins, medals, gems, and all other collections of antiquities, provided the same be specially imported in good faith for the use of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or for the use and by the order of any college, academy, school, or seminary of learning in the United States.

Sixth. Anatomical preparations, models of machinery, and of other inventions and improvements in the arts; specimens in natural history, mineralogy, and botany; trees, shrubs, plants, bulbs or roots, and garden seeds not otherwise specified; berries, nuts, and vegetables, used principally in dyeing or composing dyes; all dyewoods in stick; whale and other fish oils of American fisheries, and all other articles the produce of said fisheries; animals imported for breed; fish, fresh caught, imported for daily consumption; fruit, green or ripe, from the West Indies, in bulk: tea and coffee when imported in American vessels from the places of their growth or production.

Seventh. Adhesive felt for sheathing vessels, alcornoque, aloes, antimony crude, argol, assafœtida, ava root, barilla, bark of cork tree unmanufactured; bells or bell-metal, old and only fit to be remanufactured, or parts thereof, and chimes of bells; brass in pigs or bars, and old brass only fit to be remanufactured; Brazil wood, crude brimstone, and flour of sulphur, bullion, burrstones, unwrought; cantharides, chalk, clay unwrought, cochineal, coins of gold and silver, copper imported in any shape for the use of the mint, copper in pigs, or bars, and copper ore; plates or sheets of copper for sheathing vessels; but none is to be so considered except that which is fourteen inches wide, and forty-eight inches long, and weighing from fourteen to thirty-four ounces per square foot; old copper fit only to be remanufactured; cream of tartar; emery; flints, ground flint, gold bullion, gold epauletts and wings, grindstones, gum Arabic, gum Senegal, gum tragacanth, India rubber, in bottles or sheets, or otherwise, unmanufactured, old junk, oakum, kelp, kermes, lac dye, leeches, madder, madder root, mother of pearl, nickel, nux vomica, palm leaf unmanufactured, palm oil; Peruvian bark, pewter when old and only fit to be remanufactured; platina unmanufactured, ivory unmanufactured, plaster of Paris unground, ratans and reeds unmanufactured, rhubarb, saltpetre when crude, sarsaparilla, shellac, silver bullion, silver epauletts and wings, stones called polishing stones, stone called rotten stone, sumac, tartar when crude, teuteneque, turmeric, weld, woods of all kinds, when unmanufactured, not herein enumerated.

20 per cent on articles not enumerated or provided for.

SEC. 10. *And be it further enacted*, That, on all articles not herein enumerated or provided for, there shall be levied, collected, and paid, a duty of twenty per centum ad valorem.

Addition of 10 per cent on importations in foreign vessels.

SEC. 11. *And be it further enacted*, That an addition of ten per centum shall be made to the several rates of duties by this act imposed, in respect to all goods, wares, and merchandise, on the importation of which, in American or foreign vessels, a specific discrimination between

them is not herein made, which, from and after the time when this act shall take effect and go into operation, shall be imported in ships or vessels not of the United States; and a further addition of ten per centum shall be made to the several rates of duties imposed by this act on all goods, wares, and merchandise, which shall be imported from any port or place east of the Cape of Good Hope, in foreign vessels: *Provided*, That these additional duties shall not apply to goods, wares, or merchandise, which shall be imported after the day that this act goes into operation, in ships or vessels not of the United States, entitled by treaty, or by any act or acts of Congress, to be entered in the ports of the United States, on the payment of the same duties as shall then be paid on goods, wares, or merchandise, imported in ships or vessels of the United States.

20 per cent if from east of the Cape of Good Hope.

Proviso, vessels entitled by treaty or laws excepted.

SEC. 12. *And be it further enacted*, That on and after the day this act goes into operation, the duties on all imported goods, wares, or merchandise, shall be paid in cash: *Provided*, That in all cases of failure or neglect to pay the duties, on completion of the entry, the said goods, wares, or merchandise, shall be taken possession of by the collector, and deposited in the public stores, there to be kept with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent; and if any such goods remain in public store beyond sixty days (except in the case of goods imported from beyond the Cape of Good Hope, remaining for the space of ninety days) without payment of the duties thereon, then said goods, wares, and merchandise, or such quantities thereof, as may be deemed necessary to discharge the duties, shall be appraised and sold by the collector at public auction, on due public notice thereof, being first given, in the manner and for the time to be prescribed by a general regulation of the Treasury Department; and, at said public sale, distinct printed catalogues, descriptive of said goods, with the appraised value affixed thereto, shall be distributed among the persons present at said sale; and a reasonable opportunity shall be given, before such sale, to persons desirous of purchasing, to inspect the quality of such goods; and the proceeds of said sales, after deducting the usual rate of storage at the port in question, together with all other charges and expenses, including interest on the duties from the date of entry at the rate of six per centum per annum, shall be applied to the payment of the duties, and any balance of money remaining, over and above the full amount of duties, charges, and expenses and interest aforesaid, as well as such quantities of any goods, wares, or merchandise, as may not have been sold for the purposes before mentioned, shall be delivered, and the money paid over, by the collector, to the owner, importer, consignee, or agent, and proper receipts taken for the same: *And provided*, That if no claim be made by such owner, importer, consignee, or agent, for the portion of goods which may remain in the hands of the collector, after such sale, the said goods shall be forthwith returned to the public stores, there to be kept at the risk and expense of the owner, importer, consignee, or agent, until claimed or sold for storage agreeably to law; and the proceeds of the sale for duties remaining unclaimed for the space of ten days after such sale, shall, after payment of duties and all expenses aforesaid, at the expiration of that period, be paid by the collector into the Treasury, in the manner provided for in the case of unclaimed goods in the next succeeding section of this act: *And provided further*, That when any goods are of a perishable nature, they shall be sold forthwith.

Duties to be paid in cash.
In case of failure.

SEC. 13. *And be it further enacted*, That, previous to the sale of any unclaimed goods, the said collector shall procure an inventory and appraisement thereof to be made, and to be verified, on oath or affirmation, by two or more respectable merchants, before the said collector, and to remain with him; and said collector shall afterward cause said goods to be advertised and sold, in the manner provided for in this act, and, after retaining the duties thereon, agreeably to such inventory and appraisement, and interest and charges as aforesaid, shall pay the overplus, if any there be, into the Treasury of the United States, there to

Relative to the sale of unclaimed goods.

remain for the use of the owner or owners, who shall, upon due proof of his, her, or their property, be entitled to receive the same; for which purpose the collector shall transmit, with said overplus, a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions of the packages sold, their contents, the name of the vessel and master in which, and of the port or place whence they were imported, and the time when, and the name of the person or persons to whom said goods were consigned in the manifest; and the receipt or certificate of the collector shall exonerate the master or person having charge or command of any ship or vessel in which said goods, wares, and merchandise were imported, from all claim of the owner or owners thereof: *Provided*, That so much of the fifty-sixth section of the general collection law of the second of March seventeen hundred and ninety-nine, which provides for the storage of unclaimed merchandise, as conflicts with the provisions of this act, shall be, and is hereby repealed: *Provided, also*, That when such goods are of a perishable nature, they shall be sold forthwith.

Drawbacks on foreign sugar refined in the United States, and on spirits distilled from foreign molasses.

SEC. 14. *And be it further enacted*, That on and after the day this law goes into effect, there shall be allowed a drawback on foreign sugar refined in the United States, and exported therefrom, equal in amount to the duty paid on the foreign sugar from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more; and on spirits distilled from foreign molasses, a drawback of five cents per gallon, till the first day of January, eighteen hundred and forty-three, when it shall be reduced one cent per gallon; and annually, on the first day of January thereafter, the said drawback shall be reduced one cent per gallon until the same shall be wholly discontinued: *Provided*, That this act shall not alter or repeal any law now in force regulating the exportation of sugar refined or spirits distilled from molasses in the United States, except as to the rates of duties and drawbacks.

No drawback unless exported within three years.

SEC. 15. *And be it further enacted*, That, in the case of all goods, wares, and merchandise, imported on and after the day this act goes into operation, and entitled to debenture under existing laws, no drawback of the duties shall be allowed on the same, unless said goods, wares, or merchandise shall be exported from the United States within three years from the date of the importation of the same; nor shall the additional rate of duty levied by this act on goods, wares, or merchandise, imported in foreign vessels, be refunded in case of re-exportation: *Provided*, That two and one half per centum on the amount of all drawbacks allowed, except on foreign and refined sugars, shall be retained, for the use of the United States, by the collectors paying such drawbacks, respectively; and in the case of foreign refined sugars, ten per centum shall be so retained.

No additional duty refunded.

Proviso: A percentage to be retained by the United States.

Actual market value in the country whence and when imported to be ascertained.

SEC. 16. *And be it further enacted*, That in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise, imported into the United States, and in all cases where the duty imposed shall by law be regulated by, or directed to be estimated or based upon the value of the square yard, or of any specified quantity or parcel of such goods, wares, or merchandise, it shall be the duty of the collector, within whose district the same shall be imported or entered, to cause the actual market value or wholesale price thereof, at the time when purchased, in the principal markets of the country from which the same shall have been imported into the United States, or of the yards, parcels, or quantities, as the case may be, to be appraised, estimated, and ascertained, and to such value or price, to be ascertained in the manner provided in this act, shall be added all costs and charges except insurance, and including, in every case, a charge for commissions at the usual rates as the true value at the port where the same may be entered upon which duties shall be assessed. And it shall, in every such case, be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector and naval officer, as the case may be, by

Costs to be added.

all reasonable ways and means in his or their power, to ascertain, estimate, and appraise the true and actual market value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the said goods, wares, and merchandise, at the time purchased, and in the principal markets of the country whence the same shall have been imported into the United States, and the number of such yards, parcels, or quantities, and such actual market value or wholesale price of every of them, as the case may require; and all such goods, wares, or merchandise, being manufactured of wool, or whereof wool shall be a component part, which shall be imported into the United States in an unfinished condition, shall, in every such appraisal, be taken, deemed, and estimated to have been at the time purchased, and place whence the same were imported into the United States, of as great value as if the same had been entirely finished: *Provided*, That in all cases where goods, wares, and merchandise, subject to ad valorem duty, or on which the duties are to be levied upon the value of the square yard, and in all cases where any specific quantity or parcel of such goods, wares, and merchandise, shall have been imported into the United States from a country in which the same have not been manufactured or produced, the foreign value shall be appraised and estimated according to the current market value or wholesale price of similar articles at the principal markets of the country of production or manufacture, at the period of the exportation of said goods, wares, and merchandise, to the United States.

Unfinished woolens to be rated as finished.

Proviso.

SEC. 17. *And be it further enacted*, That it shall be lawful for the appraisers, or the collector and naval officer, as the case may be, to call before them and examine, upon oath or affirmation, any owner, importer, consignee or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported, and to require the production, on oath or affirmation, to the collector or to any permanent appraiser, of any letters, accounts, or invoices, in his possession relating to the same, for which purpose they are hereby respectively authorized to administer oaths and affirmations; and if any person so called shall neglect or refuse to attend, or shall decline to answer, or shall, if required, refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required, he shall forfeit and pay to the United States the sum of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the said appraisers, or collector and naval officer, where there are no legal appraisers, may make of the goods, wares, and merchandise, shall be final and conclusive, any act of Congress to the contrary notwithstanding; and any person who shall wilfully and corruptly swear or affirm falsely on such examination, shall be deemed guilty of perjury; and if he be the owner, importer, or consignee, the merchandise shall be forfeited; and all testimony in writing, or depositions, taken by virtue of this section, shall be filed in the collector's office, and preserved for future use or reference, to be transmitted to the Secretary of the Treasury when he shall require the same: *Provided*, That if the importer, owner, agent, or consignee, of any such goods, shall be dissatisfied with the appraisement, and shall have complied with the foregoing requisitions, he may forthwith give notice to the collector, in writing, of such dissatisfaction; on the receipt of which the collector shall select two discreet and experienced merchants, citizens of the United States, familiar with the character and value of the goods in question, to examine and appraise the same, agreeably to the foregoing provisions; and if they shall disagree, the collector shall decide between them; and the appraisement thus determined shall be final, and deemed and taken to be the true value of said goods, and the duties shall be levied thereon accordingly, any act of Congress to the contrary notwithstanding: *Provided, also*, That in all cases where the actual value to be appraised, estimated, and ascertained as hereinbefore stated, of any goods, wares, and merchandise, imported into the United States, and subject to any ad valorem

Examination of owners and others on oath authorized.

For refusal to attend or answer, a forfeiture of $100, and the appraisement to be final.

False swearing, perjury—goods forfeited therefor.

In case of dissatisfaction with the appraisement, another may be made—how.

Additional duty in case the appraisement exceed the invoice 10 per cent.

duty, or whereon the duty is regulated by or directed to be imposed or levied on the value of the square yard, or other parcel or quantity thereof shall exceed by ten per centum or more the invoice value, then, in addition to the duty imposed by law on the same, there shall be levied and collected, on the same goods, wares, and merchandise, fifty per centum of the duty imposed on the same, when fairly invoiced.

Authority to take duties in the article itself, in certain cases, and to sell the same.

SEC. 18. *And be it further enacted*, That the several collectors be, and they are hereby, authorized, under such regulations as may be prescribed by the Secretary of the Treasury, whenever they shall deem it necessary to protect and secure the revenue of the United States against frauds or undervaluation, and the same is practicable, to take the amount of duties chargeable on any article bearing an ad valorem rate of duty, in the article itself, according to the proportion or rate per centum of the duty on said article; and such goods, so taken, the collector shall cause to be sold at public auction, within twenty days from the time of taking the same, in the manner prescribed in this act, and place the proceeds arising from such sale in the Treasury of the United States: *Provided*, That the collector or appraiser shall not be allowed any fees or commissions for taking and disposing of said goods, and paying the proceeds thereof into the Treasury, other than are now allowed by law.

Attempts to defraud the revenue punishable by fine and imprisonment.

SEC. 19. *And be it further enacted*, That if any person shall knowingly and wilfully, with intent to defraud the revenue of the United States, smuggle or clandestinely introduce into the United States any goods, wares, or merchandise, subject to duty by law, and which should have been invoiced, without paying or accounting for the duty, or shall make out, or pass, or attempt to pass, through the custom-house, any false, forged, or fraudulent invoice, every such person, his, her, or their aiders and abettors, shall be deemed guilty of a misdemeanor, and on conviction thereof shall be fined in any sum not exceeding five thousand dollars, or imprisoned for any term of time not exceeding two years, or both, at the discretion of the court.

Duties on nonenumerated articles.

SEC. 20. *And be it further enacted*, That there shall be levied, collected, and paid, on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any enumerated article chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles, on which different rates of duty are chargeable, there shall be levied, collected, and paid, on such non-enumerated article, the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable.

Examination of invoices and packages required, &c.

SEC. 21. *And be it further enacted*, That the collector shall designate on the invoice at least one package of every invoice, and one package at least of every ten packages of goods, wares, or merchandise, and a greater number, should he or either of the appraisers deem it necessary, imported into such port, to be opened, examined, and appraised, and shall order the package or packages so designated to the public stores for examination; and if any package be found by the appraisers to contain any article not specified in the invoice, and they or a majority of them shall be of opinion that such article was omitted in the invoice with fraudulent intent on the part of the shipper, owner, or agent, the contents of the entire package in which the article may be shall be liable to seizure and forfeiture on conviction thereof before any court of competent jurisdiction; but if said appraisers shall be of opinion that no such fraudulent intent existed, then the value of such article shall be added to the entry, and the duties thereon paid accordingly, and the same shall be delivered to the importer, agent, or consignee: *Provided*, That such forfeiture may be remitted by the Secretary of the Treasury, on the production of evidence, satisfactory to him, that no fraud was

intended: *Provided further*, That if on the opening of any of the package or packages of goods, a deficiency of any article shall be found, on examination by the appraisers, the same shall be certified to the collector on the invoice, and an allowance for the same be made in estimating the duties.

Where there are no appraisers, appraisement to be made, by whom.

SEC. 22. *And be it further enacted*, That where goods, wares, and merchandise shall be entered at ports where there are no appraisers, the mode hereinbefore prescribed of ascertaining the foreign value thereof, shall be carefully observed by the revenue officers to whom is committed the estimating and collecting of duties.

Secretary of the Treasury to establish rules for the appraisal of goods.

SEC. 23. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury from time to time to establish such rules and regulations, not inconsistent with the laws of the United States, to secure a just, faithful, and impartial appraisal of all goods, wares, and merchandise, as aforesaid, imported into the United States, and just and proper entries of such actual market value or wholesale price thereof, and of the square yards, parcels, or other quantities, as the case may require, and of such actual market value or wholesale price of every of them.

Officers of the customs to execute instructions of the Secretary of the Treasury.

SEC. 24. *And be it further enacted*, That it shall be the duty of all collectors and other officers of the customs to execute and carry into effect all instructions of the Secretary of the Treasury relative to the execution of the revenue laws; and in case any difficulty shall arise as to the true construction or meaning of any part of such revenue laws, the decision of the Secretary of the Treasury shall be conclusive and binding upon all such collectors and other officers of the customs.

Act not to apply to vessels having left their last port of lading, beyond the Cape of Good Hope, &c., before September 1, 1842—laws applicable thereto.

SEC. 25. *And be it further enacted*, That nothing in this act contained shall apply to goods shipped in a vessel bound to any port of the United States, actually having left her last port of lading eastward of the Cape of Good Hope or beyond Cape Horn prior to the first day of September, eighteen hundred and forty-two; and all legal provisions and regulations existing immediately before the thirtieth day of June, eighteen hundred and forty-two, shall be applied to importations which may be made in vessels which have left such last port of lading eastward of the Cape of Good Hope or beyond Cape Horn prior to said first day of September, eighteen hundred and forty-two.

Laws existing on June 1, 1842, in force for certain purposes.

SEC. 26. *And be it further enacted*, That the laws existing on the first day of June, eighteen hundred and forty-two, shall extend to and be in force for the collection of the duties imposed by this act on goods, wares, and merchandise, imported into the United States, and for the recovery, collection, distribution and remission of all fines, penalties, and forfeitures, and for the allowance of the drawbacks by this act authorized, as fully and effectually as if every regulation, restriction, penalty, forfeiture, provision, clause, matter, and thing, in the said laws contained, had been inserted in and re-enacted by this act. And that all provisions of any former law inconsistent with this act, shall be, and the same are hereby, repealed.

Laws inconsistent herewith repealed.

Secretary of the Treasury to ascertain whether the duty on any article has exceeded 35 per cent, and report to Congress.

SEC. 27. *And be it further enacted*, That it shall be the duty of the Secretary of the Treasury, annually, to ascertain whether, for the year ending on the thirtieth of June, next preceding, the duty on any articles has exceeded thirty-five per centum ad valorem on the average wholesale market value of such articles, in the several ports of the United States for the preceding year; and, if so, he shall report a tabular statement of such articles and excess of duty to Congress, at the commencement of the next annual session thereof, with such observations and recommendations as he may deem necessary for the improvement of the revenue.

Indecent prints and paintings prohibited.

SEC. 28. *And be it further enacted*, That the importation of all indecent and obscene prints, paintings, lithographs, engravings, and transparencies is hereby prohibited; and no invoice or package whatever, or any part thereof, shall be admitted to entry, in which any such articles are contained; and all invoices and packages whereof any such article shall compose a part, are hereby declared to be liable to be pro-

ceeded against, seized, and forfeited, by due course of law, and the said articles shall be forthwith destroyed.

Weight of the ton.

SEC. 29. *And be it further enacted*, That, wherever the word "ton" is used in this act, in reference to weight, it shall be deemed and taken to be twenty hundred weight, each hundred weight being one hundred and twelve pounds avoirdupois.

Ten per cent of the proceeds of the public lands allowed to certain States suspended.

Act of September 4, 1841, ch. 16, vol. 5, S. L., p. 453.

SEC. 30. *And be it further enacted*, That so long as the distribution of the nett proceeds of the sales of the public lands, directed to be made among the several States, Territories, and District of Columbia, by the act entitled "An act to appropriate the proceeds of the sales of the public lands and to grant pre-emption rights," shall be and remain suspended by virtue of this act, and of the proviso of the sixth section of the act aforesaid, the ten per centum of the said proceeds directed to be paid by the said act to the several States of Ohio, Indiana, Illinois, Alabama, Missouri, Mississippi, Louisiana, Arkansas and Michigan, shall also be and remain suspended.

Approved, August 30, 1842.

February 26, 1845.

S. L., VOL. 5, CHAP. XXII.—*An act explanatory of an act entitled "An act making appropriations for the civil and diplomatic expenses of Government for the year one thousand eight hundred and thirty-nine."*

Construction of 2d section of act 3d March 1839, ch. 82, sec. 2, relative to duties paid under protest.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That nothing contained in the second section of the act entitled "An act making appropriations for the civil and diplomatic expenses of Government for the year one thousand eight hundred and thirty-nine," approved on the third day of March, one thousand eight hundred and thirty-nine, shall take away, or be construed to take away or impair, the right of any person or persons who have paid or shall hereafter pay money, as and for duties, under protest, to any collector of the customs, or other person acting as such, in order to obtain goods, wares, or merchandise, imported by him or them, or on his or their account, which duties are not authorized or payable in part or in whole by law, to maintain any action at law against such collector, or other person acting as such, to ascertain and try the legality and validity of such demand and payment of duties, and to have a right to a trial by jury, touching the same, according to the due course of law. Nor shall anything contained in the second section of the act aforesaid be construed to authorize the Secretary of the Treasury to refund any duties paid under protest; nor shall any action be maintained against any collector, to recover the amount of duties so paid under protest, unless the said protest was made in writing and signed by the claimant, at or before the payment of said duties, setting forth distinctly and specifically the grounds of objection to the payment thereof.

Approved, February 26, 1845.

March 3, 1845.

S. L., VOL. 5, CHAP. LXVI.—*An act regulating commercial intercourse with the Islands of Miquelon and St. Pierre.*

Duties.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all French vessels coming directly from the islands of Miquelon and St. Pierre, either in ballast or laden with articles the growth or manufacture of either of said islands, and which are permitted to be exported therefrom in American vessels, may be admitted into the ports of the United States on payment of no higher duties on tonnage, or on their cargoes as aforesaid, than are imposed on American vessels, and on like cargoes, imported in American vessels: *Provided*, That this act shall not take effect until the President of the United States shall have received satisfactory information that similar privileges have been allowed to American vessels

Proviso.

and their cargoes at said islands by the Government of France, and shall have made proclamation accordingly, and whenever said privileges shall have been revoked or annulled, the President is hereby authorized, by proclamation, to suspend the operation of this act.

Approved, March 3, 1845.

S. L., VOL. 9, CHAP. LXXIV.—*An act reducing the duty on imports, and for other purposes.* July 30, 1846.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of December next, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following rates of duty—that is to say:

Schedule classifying amount of duties to be levied.

On goods, wares, and merchandise, mentioned in schedule A, a duty of *one hundred* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule B, a duty of *forty* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule C, a duty of *thirty* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule D, a duty of *twenty-five* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule E, a duty of *twenty* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule F, a duty of *fifteen* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule G, a duty of *ten* per centum ad valorem.

On goods, wares, and merchandise, mentioned in schedule H, a duty of *five* per centum ad valorem.

Schedule I, duty free.

SEC. 2. *And be it further enacted*, That, from and after the first day of December next, the goods, wares, and merchandise, mentioned in schedule I, shall be exempt from duty.

20 per cent duty on all imports not specially provided for.

SEC. 3. *And be it further enacted*, That, from and after the first day of December next, there shall be levied, collected, and paid, on all goods, wares, and merchandise, imported from foreign countries, and not specially provided for in this act, a duty of *twenty* per centum ad valorem.

Goods to be weighed, &c., in certain cases at the expense of owner, &c.

SEC. 4. *And be it further enacted*, That in all cases in which the invoice or entry shall not contain the weight, or quantity, or measure, of goods, wares, or merchandise, now weighed, or measured, or gauged, the same shall be weighed, gauged, or measured, at the expense of the owner, agent, or consignee.

Drawback in lieu of bounty on pickled fish.

SEC. 5. *And be it further enacted*, That from and after the first day of December next, in lieu of the bounty heretofore authorized by law to be paid on the exportation of pickled fish of the fisheries of the United States, there shall be allowed, on the exportation thereof, if cured with foreign salt, a drawback equal in amount to the duty paid on the salt, and no more, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury.

Goods, &c., imported, after July 30, and in store on 2d December, to be subject to same duties as if imported after that day.

SEC. 6. *And be it further enacted*, That all goods, wares, and merchandise, imported after the passage of this act, and which may be in the public stores on the second day of December next, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day.

Act of 1842, ch. 270, modified. See v. 136, of this vol.

SEC. 7. *And be it further enacted*, That the twelfth section of the act entitled "AN ACT to provide Revenue from Imports, and to change and modify existing Laws imposing Duties on Imports, and for other Purposes," approved August thirty, eighteen hundred and forty-two, shall

See page 216, sec. 18, of this vol.

be, and the same is hereby, so far modified, that all goods imported from this side the Cape of Good Hope or Cape Horn may remain in the public stores for the space of one year instead of the term of sixty days prescribed in the said section; and that all goods imported from beyond the Cape of Good Hope or Cape Horn may remain in the public stores one year instead of the term of ninety days prescribed in the said section.

Owners and consignees of imports, actually purchased, may make addition to the entry in certain cases.

SEC. 8. *And be it further enacted*, That it shall be lawful for the owner, consignee, or agent, of imports which have been actually purchased, on entry of the same, to make such addition in the entry to the cost or value given in the invoice, as, in his opinion, may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made, or in which the goods imported shall have been originally manufactured or produced, as the case may be; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector, within whose district the same may be imported or entered, to cause the dutiable value of such imports to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed by ten per centum or more the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid, a duty of twenty per centum ad valorem on such appraised value:

Collector to cause the dutiable value of imports to be appraised, and to exact 20 per cent additional duty on certain cases.

Proviso.

Provided, nevertheless, That under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding.

Deputies and clerks to be sworn.

SEC. 9. *And be it further enacted*, That the deputies of any collector, naval officer, or surveyor, and the clerks employed by any collector, naval officer, surveyor, or appraiser, who are not by existing laws required to be sworn, shall, before entering upon their respective duties, or, if already employed, before continuing in the discharge thereof, take and subscribe an oath or affirmation faithfully and diligently to perform such duties, and to use their best endeavors to prevent and detect frauds upon the revenue of the United States; which oath or affirmation shall be administered by the collector of the port or district where the said deputies or clerks may be employed, and shall be of a form to be prescribed by the Secretary of the Treasury.

Form of oath, and how administered.

Importations in United States vessels, of dutiable goods, prohibited.

SEC. 10. *And be it further enacted*, That no officer or other person, connected with the navy of the United States, shall, under any pretence, import in any ship or vessel of the United States any goods, wares, or merchandise, liable to the payment of any duty.

Repeal of inconsistent acts.

SEC. 11. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed.

SCHEDULE A.—(*One hundred per centum ad valorem.*)

Schedule A, 100 per cent ad valorem.

Brandy or other spirits distilled from grain, or other materials; cordials, absynthe, arrack, curacoa, kirschenwasser, liquers, maraschino, ratafia, and all other spirituous beverages of a similar character.

SCHEDULE B.—(*Forty per centum ad valorem.*)

Schedule B, 40 per cent ad valorem.

Alabaster and spar ornaments; almonds; anchovies, sardines, and all other fish preserved in oil; camphor refined; cassia; cloves; composition tops for tables, or other articles of furniture; comfits, sweetmeats, or fruit preserved in sugar, brandy, or molasses; currants; dates; figs; ginger root, dried or green; glass, cut; mace; manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood; nutmegs; pimento; prepared vegetables, meats, poultry, and game sealed or inclosed in cans, or otherwise; prunes; raisins; scagliola tops for tables, or other articles of furniture; segars, snuff, paper

segars, and all other manufactures of tobacco; wines, Burgundy, champagne, claret, Maderia, Port, sherry, and all other wines and imitations of wines.

SCHEDULE C.—(*Thirty per centum ad valorem.*)

Schedule C, 30 per cent ad valorem.

Ale, beer, and porter in casks or bottles; argentine, alabatta, or German silver, manufactured or unmanufactured; articles embroidered with gold, silver, or other metal; articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part, by hand; asses' skins; balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes; baskets, and all other articles composed of grass, osier, palm-leaf, straw, whalebone, or willow, not otherwise provided for; bay rum; beads, of amber, composition, or wax, and all other beads; benzoates; bologna sausages; bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part; braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for; brooms and brushes of all kinds; cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal; canes, and sticks for walking, finished or unfinished; capers, pickles, and sauces of all kinds, not otherwise provided for; caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material; caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for; card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed; carpets, carpeting, hearth rugs, bedsides, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venetian, Wilton, or any other similar fabric; carriages and parts of carriages; cayenne pepper; cheese; cinnamon; clocks and parts of clocks; clothing ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, sempstress, or manufacturer; coach and harness furniture of all kinds; coal; coke and culm of coal; combs of all kinds; compositions of glass or paste, when set; confectionery of all kinds, not otherwise provided for; coral, cut or manufactured; corks; cotton cords, gimps, and galloons; court plaster; crayons of all kinds; cutlery of all kinds; diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver or other metal; dolls, and toys of all kinds; earthen, china, and stone ware, and all other wares composed of earthy and mineral substances, not otherwise provided for; epaulets, galloons, laces, knots, stars, tassels, tresses, and wings, of gold, silver, or other metal; fans and fire screens of every description, of whatever material composed; feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed; fire crackers; flats, braids, plaits, sparterre, and willow squares, used for making hats or bonnets; frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished; furniture, cabinet and household; ginger, ground; glass, colored, stained, or painted; glass crystals for watches; glasses or pebbles for spectacles; glass tumblers, plain, molded, or pressed, not cut or punted; paintings on glass; porcelain glass; grapes; gum benzoin or Benjamin; hair pencils; hat bodies of cotton; hats and bonnets, for men, women, and children, composed of straw, satin straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for; hemp, unmanufactured; honey; human hair, cleansed or prepared for use; ink and ink powder; iron, in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for; castings of iron; old or scrap iron; vessels of cast iron; japanned ware of all kinds, not otherwise provided for; jewelry, real or imitation; jet

and manufactures of jet, and imitations thereof; lead pencils; maccaroni, vermicelli, gelatine, jellies, and all similar preparations; manufactures of the bark of the cork-tree, except corks; manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory; manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals or any other metal shall be the component material of chief value; manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom or otherwise, by machinery, or with the needle, or other process; manufactures, articles, vessels, and wares of glass, or of which glass shall be a component material, not otherwise provided for; manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for; manufactures and articles of marble, marble paving-tiles, and all other marble more advanced in manufacture than in slabs or blocks in the rough; manufactures of paper, or of which paper is a component material, not otherwise provided for; manufactures, articles, and wares of papier mache; manufactures of wood, or of which wood is a component part, not otherwise provided for; manufactures of wool, or of which wool shall be the component material of chief value, not otherwise provided for; medicinal preparations, not otherwise provided for; metallic pens; mineral waters; molasses; muskets, rifles, and other fire-arms; nuts, not otherwise provided for; ochres and ochrey earths, used in the composition of painters' colors, whether dry or ground in oil; oil cloth of every description, of whatever material composed; oils, volatile, essential, or expressed, and not otherwise provided for; olive oil, in casks, other than salad oil; olive salad oil, and all other olive oil, not otherwise provided for; olives; paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper not otherwise provided for; paper boxes and all other fancy boxes; paper envelopes; parasols and sunshades; parchment; pepper; plated and gilt ware of all kinds; playing cards; plums; potatoes; red chalk pencils; saddlery of all kinds, not otherwise provided for; salmon, preserved; sealing-wax; sewing silks, in the gum or purified; shoes composed wholly of India rubber; side-arms of every description; silk twist, and twist composed of silk and mohair; silver-plated metal, in sheets or other form; soap, Castile, perfumed, Windsor, and all other kinds; sugar of all kinds; sirup of sugar; tobacco, unmanufactured; twines and packthread, of whatever material composed; umbrellas; vellum; vinegar; wafers; water colors; wood, unmanufactured, not otherwise provided for, and fire-wood; wool, unmanufactured.

SCHEDULE D.—(*Twenty-five per centum ad valorem.*)

Schedule D, 25 per cent ad valorem.

Borax or tinctal; Burgundy pitch; buttons and button molds, of all kinds; baizes; bockings, flannels, and floor-cloths, of whatever material composed, not otherwise provided for; cables and cordage, tarred or untarred; calomel, and all other mercurial preparations; camphor, crude; cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids; floss silks, feather beds, feathers for beds, and downs of all kinds; grass cloth; hair cloth, hair seating, and all other manufactures of hair not otherwise provided for; jute, sisal grass, coir, and other vegetable substances unmanufactured, not otherwise provided for; manufactures composed wholly of cotton, not otherwise provided for; manufactures of goat's hair or mohair, or of which goat's hair or mohair shall be a component material, not otherwise provided for; manufactures of silk, or of which silk shall be a component material, not otherwise provided for; manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for; matting, China, and other floor matting and mats made of flags, jute, or grass; roofing slates, and slates other than roofing slates; woollen and worsted yarn.

SCHEDULE E.—(*Twenty per centum ad valorem.*)

Schedule E, 20 per cent ad valorem.

Acids, acetic, acetous, benzoic, boracic, chromic, citric, muriatic, white and yellow, nitric, pyroligneous, and tartaric, and all other acids of every description, used for chemical or medicinal purposes, or for manufacturing, or in the fine arts, not otherwise provided for; aloes; alum; amber; ambergris; angora, Thibet, and other goat's hair or mohair unmanufactured; aniseed; animal carbon; antimony, crude and regulus of; arrow-root; articles, not in a crude state, used in dyeing or tanning, not otherwise provided for; assafœtida; bacon; bananas; barley; beef; beeswax; berries, vegetables, flowers and barks, not otherwise provided for; bismuth; bitter apples; blankets of all kinds; blank books, bound or unbound; blue or Roman vitriol, or sulphate of copper; boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber to be used in building wharves; boucho leaves; breccia; bronze liquor; bronze powder; butter; cadmium; calamine; cantharides; caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children; cassia buds; castor oil; castorum; cedar wood, ebony, granadilla, mahogany, rosewood, and satin wood, unmanufactured; chocolate; chromate of lead; chromate, bichromate, hydriodate, and prussiate of potash; cobalt; cocoanuts; coculus indicus; copperas or green vitriol or sulphate of iron; copper rods, bolts, nails, and spikes; copper bottoms; copper in sheets or plates, called braziers' copper, and other sheets of copper, not otherwise provided for; cream of tartar; cubebs; dried pulp; emery; ether; extract of indigo; extracts and decoctions of logwood and other dye woods, not otherwise provided for; extract of madder; felspar; fig blue; fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for; fish glue or isinglass; fish skins; flaxseed; flour of sulphur; Frankfort black; French chalk; fruit, green or ripe, not otherwise provided for; fulminates or fulminating powders; furs dressed on the skin; gamboge; glue; green turtle; gunny cloth; gunpowder; hair, curled, moss, sea-weed, and all other vegetable substances used for beds or mattresses; hams; hats of wool; hat bodies, made of wool, or of which wool shall be a component material of chief value; hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value; hempseed or linseed, and rapeseed oil, and all other oils used in painting; Indian corn and corn meal; ipecacuanha; iridium; iris or orris root; iron liquor; ivory or bone black; jalap; juniper berries; lac spirits; lac sulphur; lampblack; lard; leather, tanned, bend, or sole; leather, upper of all kinds; lead, in pigs, bars, or sheets; leaden pipes; leaden shot; leeches; linens of all kinds; liquorice paste, juice, or root; litharge; malt; manganese; manna; manufactures of flax, not otherwise provided for; manufactures of hemp, not otherwise provided for; marble in the rough, slab, or block, unmanufactured; marine coral, unmanufactured; medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for; metals, Dutch and bronze, in leaf; metals, unmanufactured, not otherwise provided for; mineral and bituminous substances, in a crude state, not otherwise provided for; musical instruments of all kinds, and strings for musical instruments of whipgut or catgut, and all other strings of the same material; needles of all kinds for sewing, darning, or knitting; nitrate of lead; oats and oatmeal; oils, neatsfoot and other animal oil, sperm-aceti, whale and other fish oil, the produce of foreign fisheries; opium; oranges, lemons, and limes; orange and lemon peel; osier or willow, prepared for basket-makers' use; patent mordant; paints, dry or ground in oil, not otherwise provided for; paper hangings, and paper for screens or fireboards; paving stones; paving and roofing tiles and bricks; pearl or hulled barley; periodicals and other works in the course of printing and republication in the United States; pineapples; pitch; plantains; plaster of Paris, when ground; plumbago; pork; potassium; Prussian blue; pumpkins; putty; quicksilver; quills; red

chalk; rhubarb; rice, or paddy; roll brimstone; Roman cement; rye and rye flour; saddlery, common, tinned, or japanned; saffron and saffron cake; sago; sal soda, and all carbonates of soda, by whatever names designated, not otherwise provided for; salts, epsom, glauber, Rochelle, and all other salts and preparations of salts, not otherwise provided for; sarsaparilla; seppia; shaddocks; sheathing paper; skins, tanned and dressed, of all kinds; skins of all kinds, not otherwise provided for; slate pencils; smalts; spermaceti candles and tapers; spirits of turpentine; sponges; spunk; squills; starch; stearine candles and tapers; steel, not otherwise provided for; stereotype plates; still bottoms; sulphate of barytes, crude or refined; sulphate of quinine; tallow candles; tapioca; tar; thread laces and insertings; type metal; types, new or old; vanilla beans; verdigris; velvet, in the piece, composed wholly of cotton; velvet, in the piece, composed of cotton and silk, but of which cotton is the component material of chief value; vermilion; wax candles and tapers; whalebone the produce of foreign fisheries; wheat and wheat flour; white and red lead; whiting, or Paris white; white vitriol, or sulphate of zinc; window glass, broad, crown, or cylinder; woollen listings; yams.

SCHEDULE F.—(*Fifteen per centum ad valorem.*)

Schedule F, 15 per cent ad valorem.

Arsenic; bark, Peruvian; bark, Quilla; Brazil paste; brimstone, crude in bulk; codilla, or tow of hemp or flax; cork-tree bark, unmanufactured; diamonds, glaziers', set or not set; dragon's blood; flax, unmanufactured; gold and silver leaf; mineral kermes; silk, raw, not more advanced in manufacture than singles, tram and thrown, or organzine; steel in bars, cast, shear, or German; Terne tin plates; tin foil; tin in plates or sheets; tin plates galvanized, not otherwise provided for; zinc, spelter, or tuetenegue, in sheets.

SCHEDULE G.—(*Ten per centum ad valorem.*)

Schedule G, 10 per cent ad valorem.

Ammonia; annatto, rancon or Orleans; barilla; bleaching powders or chloride of lime; books printed, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for; building stones; burr stones, wrought or unwrought; cameos and mosaics, and imitations thereof, not set; chronometers, box or ships', and parts thereof; cochineal; cocoa; cocoa shells; compositions of glass or paste, not set; cudbear; diamonds, gems, pearls, rubies, and other precious stones, and imitations thereof, when not set; engravings or plates, bound or unbound; hempseed, linseed, and rapeseed; fullers' earth; furs, hatters', dressed or undressed, not on the skin; furs, undressed, when on the skin; gold-beaters' skins; gum arabic and gum senegal; gum tragacanth; gum barbary; gum East India; gum jedda; gum substitute, or burnt starch; hair of all kinds, uncleaned and unmanufactured; India rubber, in bottles, slabs, or sheets, unmanufactured; indigo; kelp; lemon and lime juice; lime; maps and charts; music and music paper, with lines, bound or unbound; natron; nux vomica; oils, palm and cocoanut; orpiment; palm-leaf, unmanufactured; polishing stones; pumice and pumice stones; ratans and reeds, unmanufactured; rotton stone; sal ammonia; saltpetre, (or nitrate of soda, or potash,) refined or partially refined; soda ash; sulphuric acid, or oil of vitriol; tallow, marrow, and all other grease and soap stocks and soap stuffs, not otherwise provided for; terra japonica or catechu; watches, and parts of watches; watch materials of all kinds, not otherwise provided for; woad or pastel.

SCHEDULE H.—(*Five per centum ad valorem.*)

Schedule H, 5 per cent ad valorem.

Alcornoque; argol, or crude tartar; bells, when old, or bell metal, fit only to be remanufactured; berries, nuts, and vegetables used exclusively in dyeing, or in composing dyes, but no article shall be classed as such that has undergone any manufacture; brass in pigs or bars;

brass, when old and fit only to be remanufactured; Brazil wood, and all other dye wood in sticks; bristles; chalk, not otherwise provided for; clay unwrought; copper in pigs or bars; copper, when old, and fit only to be remanufactured; flints, grindstones, wrought or unwrought; horns, horn tips, bones, bone-tips, and teeth unmanufactured; ivory, unmanufactured; ivory nuts, or vegetable ivory; kermes; lac dye; lastings suitable for shoes, boots, bootees, or buttons, exclusively; madder, ground; madder root; manufactures of mohair cloth, silk twist, or other manufacture of cloth suitable for the manufacture of shoes, boots, bootees, or buttons, exclusively; nickel; nut-galls; pearl, mother of; pewter, when old, and fit only to be remanufactured; rags, of whatever material; raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for; safflower; saltpetre, or nitrate of soda, or potash, when crude; seedlac; shellac; sumac; tin, in pigs, bars, or blocks; tortoise, and other shells unmanufactured; tumeric; waste, or shoddy; weld; zinc, spelter, or teutenegue, unmanufactured, not otherwise provided for.

SCHEDULE I.—(*Exempt from duty.*)

Schedule I, exempt from duty.

Animals imported for breed; bullion, gold and silver; cabinets of coins, medals, and other collections of antiquities; coffee and tea, when imported direct from the place of their growth or production, in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges; coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner; coins, gold, silver, and copper; copper ore; copper, when imported for the United States mint; cotton; felt, adhesive, for sheathing vessels; garden seeds, and all other seeds, not otherwise provided for; goods, wares, and merchandise, the growth, produce, or manufacture, of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed;—*Provided*, That all regulations to ascertain the identity thereof prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with;—guano; household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any other person or persons, or for sale; junk, old; models of inventions and other improvements in the arts;—*Provided*, That no article or articles shall be deemed a model or improvement, which can be fitted for use;—oakum; oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries; paintings and statuary, the production of American artists residing abroad, and all other paintings and statuary;—*Provided*, The same be imported in good faith as objects of taste, and not of merchandise;—personal and household effects (not merchandise) of citizens of the United States dying abroad; plaster of Paris, unground; platina, unmanufactured; sheathing copper, but no copper to be considered such, and admitted free, except in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot; sheathing metal; specimens of natural history, mineralogy, or botany; trees, shrubs, bulbs, plants, and roots, not otherwise provided for; wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation, or employment, of persons arriving in the United States;—*Provided*, That this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

Approved, July 30, 1846.

August 3, 1846.

S. L., VOL. 9, CHAP. LXXV.—*An act to exempt Coffee imported from the Netherlands from Duty in certain Cases, and for other Purposes.*

Coffee imported from the Netherlands in Dutch or American vessels to be free of duty.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That, from and after the passage of this act, coffee, the production or growth of the colonies or dependencies of the Netherlands, imported into the United States from the Netherlands, either in Dutch or American vessels, shall be admitted free of duty; and so much of the act approved the thirtieth day of August, eighteen hundred and forty-two, entitled, "An Act to provide Revenue from Imports, and to change and modify existing Laws imposing Duties on Imports, and for other Purposes," as is inconsistent herewith, be, and the same is hereby, repealed.

Repeal of so much of act of 1842 (see p. 102 of this vol.) as is inconsistent herewith.

Duties collected on coffee in American vessels from the Netherlands, between Aug. 30, 1842, and Sept. 11, 1845, to be refunded.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury be, and he hereby is, authorized and required to refund and pay, out of any money in the treasury not otherwise appropriated, to the several persons or parties entitled to the same, the amount of duties levied and collected upon the importations of coffee in American vessels from the Netherlands, the production or growth of the colonies or dependencies of the Netherlands, between the thirtieth day of August, eighteen hundred and forty-two, and the eleventh day of September, eighteen hundred and forty-five.

Discriminating tonnage duties collected on Spanish vessels, in certain cases, to be refunded.

SEC. 3. *And be it further enacted*, That the Secretary of the Treasury be, and he hereby is, authorized and required to refund and pay, out of any money in the treasury not otherwise appropriated, to the persons or parties severally entitled to receive the same, the amount of discriminating tonnage duties heretofore levied and collected on Spanish vessels coming from foreign countries (except from Cuba and Porto Rico) under the act approved the thirteenth day of July, eighteen hundred and thirty-two, entitled "An Act concerning Tonnage Duties on Spanish Vessels;" and from and after the passage of this act, no discriminating tonnage duties shall be levied on Spanish vessels coming from foreign countries, except those coming from Cuba or Porto Rico.

No discriminating tonnage duties on Spanish vessels, except from Cuba or Porto Rico.

Approved, August 3, 1846.

August 6, 1846.

S. L., VOL. 9, CHAP. LXXXIV.—*An act to establish a Warehousing System, and to amend an act entitled "An act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes."*

1842, ch. 270, p. 82, this vol.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the twelfth section of the act entitled "An Act to provide Revenue from Imports, and to change and modify existing Laws imposing Duties on Imports, and for other Purposes," approved the thirtieth day of August, one thousand eight hundred and forty-two, is hereby amended so as hereafter to read as follows:—[SEC. 12.] *And be it further enacted*, That, on and after the day this act goes into operation, the duties on all imported goods, wares, or merchandise, shall be paid in cash: *Provided*, That in all cases of failure or neglect to pay the duties within the period allowed by law to the importer to make entry thereof, or whenever the owner, importer, or consignee, shall make entry for warehousing the same, in writing, in such form and supported by such proof as shall be prescribed by the Secretary of the Treasury, the said goods, wares, or merchandise, shall be taken possession of by the collector, and deposited in the public stores, or in other stores to be agreed on by the collector or chief revenue officer of the port and the importer, owner, or consignee, the said stores to be secured in the manner provided for by the first section of the act of the twentieth day of April, one thousand eight hundred and eighteen, entitled "An Act providing for the Deposit of Wines and distilled Spirits in public Warehouses, and for other Purposes," there to be kept with due and reasonable care, at the charge and risk of the owner, importer, consignee, or agent, and subject at all times to their order, upon payment of the proper duties and expenses, to be ascertained on due

Act of 1842, ch 270, § 12, amended.

Ante, p. 115 of this vol.

Duties to be paid in cash.
Proviso.

1818, ch. 129, S. L.

entry thereof for warehousing, and to be secured by a bond of the owner, importer, or consignee, with surety or sureties, to the satisfaction of the collector, in double the amount of said duties, and in such form as the Secretary of the Treasury shall prescribe: *Provided*, That no merchandise shall be withdrawn from any warehouse in which it may be deposited, in a less quantity than in an entire package, bale, cask, or box, unless in bulk; nor shall merchandise so imported in bulk be delivered, except in the whole quantity of each parcel, or in a quantity not less than one ton weight, unless by special authority of the Secretary of the Treasury. And in case the owner, importer, consignee, or agent, of any goods on which the duties have not been paid, shall give to the collector satisfactory security that the said goods shall be landed out of the jurisdiction of the United States, in the manner now required by existing laws relating to exportations for the benefit of drawback, the collector and naval officer, if any, on an entry to reëxport the same, shall, upon payment of the appropriate expenses, permit the said goods, under the inspection of the proper officers, to be shipped without the payment of any duties thereon. And in case any goods, wares, or merchandise, deposited as aforesaid, shall remain in public store beyond one year, without payment of the duties and charges thereon, then said goods, wares, or merchandise, shall be appraised by the appraisers of the United States, if there be any at such port, and if none, then by two merchants to be designated and sworn by the collector for that purpose, and sold by the collector at public auction, on due public notice thereof being first given, in the manner and for the time to be prescribed by a general regulation of the treasury department; and at said public sale, distinct printed catalogues descriptive of said goods, with the appraised value affixed thereto, shall be distributed among the persons present at said sale; and a reasonable opportunity shall be given before such sale, to persons desirous of purchasing, to inspect the quality of such goods; and the proceeds of said sales, after deducting the usual rate of storage at the port in question, with all other charges and expenses, including duties, shall be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same: *Provided*, That the overplus, if any there be, of the proceeds of such sales, after the payment of storage, charges, expenses, and duties, as aforesaid, remaining unclaimed for the space of ten days after such sales, shall be paid by the collector into the treasury of the United States; and the said collector shall transmit to the treasury department, with the said overplus, a copy of the inventory, appraisement, and account of sales, specifying the marks, numbers, and descriptions, of the packages sold, their contents, and appraised value, the name of the vessel and master in which, and of the port or place whence they were imported, and the time when, and the name of the person or persons to whom said goods were consigned in the manifest, and the duties and charges to which the several consignments were respectively subject; and the receipt or certificate of the collector shall exonerate the master or person having charge or command of any ship or vessel, in which said goods, wares, or merchandise, were imported, from all claim of the owner or owners thereof, who shall, nevertheless, on due proof of their interest, be entitled to receive from the treasury the amount of any overplus paid into the same under the provisions of this act: *Provided*, That so much of the fifty-sixth section of the general collection law of the second of March, seventeen hundred and ninety-nine, and the thirteenth section of the act of the thirtieth of August, eighteen hundred and forty-two, to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes, as conflicts with the provisions of this act, shall be, and is hereby, repealed, excepting that nothing contained in this act shall be construed to extend the time now prescribed by law for selling unclaimed goods: *Provided also*, That all goods of a perishable nature, and all gunpowder, fire-crackers, and explosive substances, deposited as aforesaid, shall be sold forthwith.

Proviso.

Collector to permit goods to be shipped for reexportation in certain cases.

Goods remaining in store beyond one year to be appraised and sold.

Treasury Department to prescribe regulations, &c., for such sales.

Proceeds, after deducting charges, to be paid over to the owner, &c.

Overplus, how disposed of.

Repeal of sections of conflicting acts.

1842, p. 102, this vol.

Perishable and explosive goods to be sold at once.

Goods may be withdrawn and transported to another port of entry under certain restrictions.

1799, ch. 22, S. L., vol. 1, p. 627.

SEC. 2. *And be it further enacted*, That any goods, when deposited in the public stores in the manner provided for in the foregoing section, may be withdrawn therefrom and transported to any other port of entry under the restrictions provided for in the act of the second March, seventeen hundred and ninety-nine, in respect to the transportation of goods, wares, and merchandise, from one collection district to another, to be exported with the benefit of drawback; and the owner of such goods so to be withdrawn for transportation shall give his bond, with sufficient sureties, in double the amount of the duties chargeable on them, for the deposit of such goods in store in the port of entry to which they shall be destined, such bond to be cancelled when the goods shall be redeposited in store in the collection district to which they shall be transported: *Provided*, that nothing contained in this section shall be construed to extend the time during which goods may be kept in store, after their original importation and entry, beyond the term of one year.

Owner shall give bond.

Proviso.

Goods fraudulently concealed or removed to be forfeited.

SEC. 3. *And be it further enacted*, That, if any warehoused goods shall be fraudulently concealed in or removed from any public or private warehouse, the same shall be forfeited to the United States; and all persons convicted of fraudulently concealing or removing such goods, or of aiding or abetting such concealment or removal, shall be liable to the same penalties which are now imposed for the fraudulent introduction of goods into the United States; and if any importer or proprietor of any warehoused goods, or any person in his employ, shall, by any contrivance, fraudulently open the warehouse, or shall gain access to the goods except in the presence of the proper officer of the customs, acting in the execution of his duty, such importer or proprietor shall forfeit and pay for every such offence one thousand dollars. And any person convicted of altering, defacing, or obliterating, any mark or marks, which have been placed by any officer of the revenue on any package or packages of warehoused goods, shall forfeit and pay for every such offence five hundred dollars.

Penalty.

Penalty for fraudulently opening warehouse, &c., except in presence of an officer of the customs.

Penalty for altering obliterating, or defacing marks

Collectors to make quarterly reports.

SEC. 4. *And be it further enacted*, That the collectors of the several ports of the United States shall make quarterly reports to the Secretary of the Treasury, according to such general instructions as the said Secretary may give of all goods which remain in the warehouses of their respective ports, specifying the quantity and description of the same; which returns, or tables formed thereon, the Secretary of the Treasury shall forthwith cause to be published in the principal papers of the city of Washington.

To be published.

Secretary of the Treasury to make the regulations necessary to give full effect to this act.

SEC. 5. *And be it further enacted*, That the Secretary of the Treasury be, and he is hereby, authorized to make, from time to time, such regulations, not inconsistent with the laws of the United States, as may be necessary to give full effect to the provisions of this act, and secure a just accountability under the same. And it shall be the duty of the Secretary to report such regulations to each succeeding session of Congress.

Approved, August 6, 1846.

March 29, 1848.

S. L., VOL. 9.—CHAP. XXIV.—*An act to remit the duties on books, maps, and charts imported for the use of the Library of Congress.*

Duties on books, &c., imported for the Library of Congress remitted.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he hereby is, directed to remit all duties upon such books, maps, and charts as have been during the present year, or hereafter may be, imported into the United States by authority of the Joint Library Committee of Congress, for the use of the library of Congress:

Proviso.

Provided, That if, in any case, a contract shall have been made with any bookseller, importer, or other person, for books, maps, or charts,

in which contract the bookseller, importer, or other person aforesaid, shall have paid the duty or included the duty in said contract, in such case the duty shall not be remitted.[1]

Approved, March 29, 1848.

S. L., VOL. 10.—CHAP. CCLXIX.—*An act to carry into effect a treaty between the United States and Great Britain, signed on the fifth day of June, eighteen hundred and fifty-four.* August 5, 1854.

1855, p. 132, this vol.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever the President of the United States shall receive satisfactory evidence that the Imperial Parliament of Great Britain and the Provincial Parliaments of Canada, New Brunswick, Nova Scotia, and Prince Edward's Island, have passed laws on their part to give full effect to the provisions of the treaty between the United States and Great Britain, signed on the fifth of June last, he is hereby authorized to issue his proclamation, declaring that he has such evidence, and thereupon, from the date of such proclamation, the following articles, being the growth and produce of said provinces of Canada, New Brunswick, Nova Scotia, and Prince Edward's Island; to wit:

After proclamation by the President, certain articles, the growth or produce of Canada, New Brunswick, Nova Scotia, and Prince Edwards Island, to be duty free. See p. 132, of this volume for proclamation.

Grain, flour, and breadstuffs of all kinds; animals of all kinds; fresh, smoked, and salted meats; cotton-wool; seeds and vegetables; undried fruits; dried fruits; fish of all kinds; products of fish and all other creatures living in the water; poultry; eggs; hides, furs, skins or tails undressed; stone or marble in its crude or unwrought state; slate; butter, cheese, tallow; lard; horns; manures; ores of metals of all kinds; coal; pitch, tar, turpentine; ashes; timber and lumber of all kinds, round, hewed and sawed, unmanufactured in whole or in part; fire-wood, plants, shrubs, and trees; pelts; wool; fish oil; rice; broom-corn and bark; gypsum, ground or unground; hewn or wrought or unwrought burr or grindstones; dye-stuffs; flax, hemp, and tow, unmanufactured; unmanufactured tobacco; rags;—

Shall be introduced into the United States free of duty so long as the said treaty shall remain in force—subject, however, to be suspended in relation to the trade with Canada, on the condition mentioned in the fourth article of the said treaty; And all the other provisions of the said treaty shall go into effect, and be observed on the part of the United States.

SEC. 2. *And be it further enacted*, That whenever the island of Newfoundland shall give its consent to the application of the stipulations and provisions of the said treaty to that Province, and the Legislature thereof and the Imperial Parliament shall pass the necessary laws for that purpose, the above enumerated articles shall be admitted free of duty from that Province into the United States, from and after the date of a proclamation by the President of the United States, declaring that he has satisfactory evidence that the said Province has consented, in a due and proper manner, to have the provisions of the treaty extended to it, and to allow the United States the full benefits of all the stipulations therein contained.

Same provision to apply to Newfoundland on certain conditions.

Approved, August 5, 1854.

---

[1] And from and after the thirtieth of June next, all books, maps, charts, mathematical, nautical instruments, philosophical apparatus, and all other articles whatever, imported for the use of the United States, shall be imported free of duty, any thing in the act of July thirtieth, eighteen hundred and forty-six, entitled "An act reducing the duty on imports and for other purposes," to the contrary notwithstanding.

Books, &c., imported for the use of the United States, to be duty free after 30th June next.

1846. See p. 121, this vol., for act.

March 2, 1855.

S. L. VOL. 10, CHAP. CXLIV.—*An act to amend "An act to carry into effect a treaty between the United States and Great Britain," signed on the fifth June, eighteen hundred and fifty-four, and approved August fifth, eighteen hundred and fifty-four.*

1854, see p. 131, of this vol.

Refunding of duties already paid on fish.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the date when the reciprocity treaty of the fifth June, eighteen hundred and fifty-four, entered into between Great Britain and the United States, shall go into effect, the Secretary of the Treasury shall be, and he is hereby, authorized and required, to refund out of any money in the treasury, to the several persons entitled thereto, such sums of money as shall have been collected as duties, on "fish of all kinds, the products of fish, and of all other creatures living in the water," imported into the United States from and after the eleventh day of September, eighteen hundred and fifty-four, the date of the promulgation by the President of the United States of the reciprocity treaty aforesaid, on proof, satisfactory to the said secretary, that the articles aforesaid were the products of some one of the British provinces of New Brunswick, Canada, Nova Scotia, Newfoundland, or Prince Edward's Island, and imported therefrom into the United States, and duties duly paid thereon, which have not been refunded on export; and he is further authorized and required, from and after the day the treaty aforesaid shall go into effect,

Cancellation of bonds.

to cancel, on like satisfactory proof, any warehouse bonds to secure the duties, that may have been given for any of said articles imported as aforesaid.

Refunding of duties on other articles.

SEC. 2. *And be it further enacted*, That from and after the date when the reciprocity treaty of the fifth June, eighteen hundred and fifty-four, entered into between Great Britain and the United States, shall go into effect, in the manner therein prescribed, the Secretary of the Treasury shall be, and he is hereby, authorized to refund out of any money in the treasury not otherwise appropriated, to the persons entitled thereto, such sums of money as shall have been collected as duties on any of the articles enumerated in the schedule annexed to the third article of the reciprocity treaty aforesaid, imported into the United States from the British provinces of Canada, New Brunswick, and Nova Scotia, respectively, since the date of the acts of their respective governments admitting like articles into said provinces from the United States free of duty, on proof, satisfactory to the said secretary, that the articles so imported were the products of Canada, New Brunswick, or Nova Scotia, as the case may be, and imported therefrom into the United States, and that the duties were duly paid thereon; and he is further authorized and required to cancel, from and after the date the treaty aforesaid shall go into effect, on like satisfactory proof, any warehouse bonds to secure duties which may have been given for any of the said articles imported

Cancellation of bonds.

as aforesaid. And the Secretary of the Treasury is also hereby invested with the same authority and power to refund the duties or cancel the warehouse bonds on any of the articles enumerated in said treaty, the produce of Prince Edward's Island or Newfoundland, respectively, on said treaty going into operation, should it be proved, to the satisfaction of the said secretary, that Prince Edward's Island, or Newfoundland, have admitted all of the articles enumerated in said treaty from the United States, free of duty, prior to said treaty going into operation.

Approved, March 2, 1855.

March 16, 1855.

S. L. VOL. 10, p. 1170.—*A proclamation by the President of the United States of America, respecting duties under reciprocity treaty with Great Britain.*

Preamble. 1854, ch. 269, vol. 10, S. L. See p. 131, this vol.

Whereas, by an act of the Congress of the United States, approved the fifth day of August, one thousand eight hundred and fifty-four, entitled "An act to carry into effect a treaty between the United States and Great Britain, signed on the fifth day of June, eighteen hundred and fifty-four," it is provided that, whenever the President of the United

States shall receive satisfactory evidence that the Imperial Parliament of Great Britain and the Provincial Parliaments of Canada, New Brunswick, Nova Scotia, and Prince Edward's Island have passed laws, on their part, to give full effect to the provisions of the said treaty, he is authorized to issue his proclamation declaring that he has such evidence:

And whereas satisfactory information has been received by me that the Imperial Parliament of Great Britain and the Provincial Parliaments of Canada, New Brunswick, Nova Scotia, and Prince Edward's Island have passed laws, on their part, to give full effect to the provisions of the treaty aforesaid:

Certain articles to be duty free in accordance with reciprocity treaty with Great Brittain.

Now, therefore, I, Franklin Pierce, President of the United States of America, do hereby declare and proclaim that, from this date, the following articles, being the growth and produce of the said provinces of Canada, New Brunswick, Nova Scotia, and Prince Edward's Island—to wit: grain, flour, and breadstuffs of all kinds; animals of all kinds; fresh, smoked, and salted meats; cotton-wool; seeds and vegetables; undried fruits; dried fruits; fish of all kinds; products of fish and all other creatures living in the water; poultry; eggs; hides, furs, skins, or tails undressed; stone or marble in its crude or unwrought state; slate; butter, cheese, tallow; lard; horns; manures; ores of metals of all kinds; coal; pitch, tar, turpentine; ashes; timber and lumber of all kinds, round, hewed, and sawed, unmanufactured in whole or in part; firewood, plants, shrubs, and trees; pelts; wool; fish oil; rice; broom-corn and bark; gypsum, ground or unground; hewn, or wrought, or unwrought burr, or grindstones; dyestuffs; flax, hemp, and tow, unmanufactured; unmanufactured tobacco; rags;—shall be introduced into the United States free of duty, so long as the said treaty shall remain in force; subject, however, to be suspended in relation to the trade with Canada, on the condition mentioned in the fourth article of the said treaty; and that all the other provisions of the said treaty shall go into effect and be observed on the part of the United States.

Given under my hand, at the City of Washington, the sixteenth day of March, in the year of our Lord one thousand eight [L. S.] hundred and fifty-five, and of the independence of the United States the seventy-ninth.

FRANKLIN PIERCE.

By the President:
W. L. MARCY, *Secretary of State.*

S. L. VOL. 11, CHAP. XCVIII.—*An act reducing the duty on imports, and for other purposes.* March 3, 1857.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of July, eighteen hundred and fifty-seven, ad valorem duties shall be imposed, in lieu of those now imposed upon goods wares and merchandize imported from abroad into the United States, as follows, viz:

Rates of duty on the different schedules. 1846, ch. 74, vol. 9, S. L. See p. 121, this vol. for the act.

Upon the articles enumerated in schedules A, and B, of the tariff act of eighteen hundred and forty-six, a duty of thirty per centum, and upon those enumerated in schedules C, D, E, F, G, and H, of said act, the duties of twenty-four per centum, nineteen per centum, fifteen per centum, twelve per centum, eight per centum, and four per centum, respectively, with such exceptions as are hereinafter made; and all articles so imported as aforesaid and not enumerated in the said schedules, nor in schedule, I, shall pay a duty of fifteen per centum.

Transfer of certain articles from one schedule to another.

SEC. 2. *And be it further enacted*, That all manufactures composed wholly of cotton, which are bleached, printed, painted, or dyed, and de laines, shall be transferred to schedule C. Japanned leather or skins of all kinds, shall be transferred to schedule D. Ginger,—green, ripe, dried, preserved or pickled; ochers, and ochrey earths; medicinal roots, leaves, gums, and resins in a crude state not otherwise provided for; wares, chemical, earthen or pottery of a capacity exceeding ten gallons,

shall be transferred to schedule E. Borate of lime and codilla, or tow of hemp or flax, shall be transferred to schedule F. Antimony, crude or regulus of; Barks of all kinds not otherwise provided for; camphor, crude; cantharides; carbonate of soda; Emery, in lump or pulverized; Fruits, green, ripe, or dried; gums, Arabic, Barbary, copal, East India, Jeddo, Senegal, substitute, tragacanth, and all other gums and resins, in a crude state; machinery exclusively designed and expressly imported for the manufacture of flax and linen goods; sponges; tin in plates or sheets, galvanized or ungalvanized; woods, namely, cedar, lignumvitæ, ebony, box, granadilla, mahogany, rose wood, satin wood, and all cabinet woods, shall be transferred to schedule G. Acids, acetic, benzoic, boracic, citric, muriatic, white and yellow, oxalic, pyroligenous and tartaric, and all other acids of every description used for chemical or manufacturing purposes not otherwise provided for; aloes; amber; ambergris; anniseed; annatto, roucon or Orleans; arsenic; articles not in a crude state used in dying or tanning not otherwise provided for; assafoetida; asphaltum; barilla; bleaching powder, or chloride of lime; borax crude; boucho leaves; brimstone crude in bulk; cameos, mosaics, diamonds, gems, pearls, rubies, and other precious stones (not set;) chalk; clay; cochineal; cocoa, cocoanuts, and cocoa shells; cork tree bark; cream of tartar; extract of indigo, extract and decoctions of log-wood and other dyewoods not otherwise provided for; extract of madder; flint, ground; grindstones; gutta percha unmanufactured; india rubber in bottles, slabs or sheets, unmanufactured; India rubber, milk of; indigo; lac spirits; lac sulphur; lastings cut in strips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters or buttons exclusively, not combined with india rubber; manufactures of mohair cloth, silk twist, or other manufactures of cloth, suitable for the manufacture of shoes, cut in slips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters or buttons exclusively, not combined with india rubber; music printed with lines, bound or unbond; oils, palm, teal and cocoanut; prussian blue; soda ash; spices of all kinds; watch materials and unfinished parts of watches; and woad, or pastel, shall be transferred to schedule H.

Schedule of free goods.

SEC. 3. *And be it further enacted*, That on and after the first day of July, eighteen hundred and fifty-seven, the goods, wares, and merchandize mentioned in schedule I, made part hereof, shall be exempt from duty; and entitled to free entry:—

SCHEDULE I.

All books, maps, charts, mathematical nautic*le* instruments, philosophical apparatus and all other articles whatever imported for the use of the United States; all philosophical apparatus, instruments, books, maps and charts, statues, statuary, busts and casts of marble, bronze, alabaster or plaster of paris, paintings and drawings, etchings, specimens of sculpture, cabinets of coins, medals, gems and all collections of antiquities; Provided, the same be specially imported in good faith for the use of any society incorporated or established for philosophical or literary purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States; animal carbon (bone black); animals living of all kinds; argol, or crude tartar; articles in a crude state used in dyeing or tanning not otherwise provided for; bark, Peruvian; bells, old, and bell metal; berries, nuts, flowers, plants and vegetables used exclusively in dyeing or in composing dyes, but no article shall be classed as such that has undergone any manufacture; bismuth; bitter apples; bolting cloths; bones, burnt, and bone dust; books, maps and charts imported by authority of the joint library committee of Congress, for the use of the library of Congress; Provided, That if, in any case, a contract shall have been made with any bookseller, importer, or other person, for books, maps or charts, in which contract the book-

seller, importer, or other person aforesaid, shall have paid the duty, or included the duty in said contract, in such case the duty shall not be remitted; brass, in bars and pigs, or when old and fit only to be remanufactured; brazil wood, braziletto, and all other dye woods in stuffs; bullion, gold and silver; burr stones, wrought or unwrought, but unmanufactured; cabinets of coins, medals, and all other collections of antiquities; coffee and tea when imported direct from the place of their growth or production in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage and other charges; coffee the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner; coins, gold, silver and copper; copper ore; copper when imported for the United States mint; copper in pigs or bars, or when old and fit only to be remanufactured; cotton; cutch; dragon's blood; felt, adhesive for sheathing vessels; flax unmanufactured; garden seeds and all other seeds for agricultural, horticultural, medicinal and manufacturing purposes not otherwise provided for; glass, when old and fit only to be remanufactured; goods, wares and merchandize the growth, produce or manufacture of the United States, exported to a foreign country and brought back to the United States in the same condition as when exported upon which no drawback or bounty has been allowed: Provided, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury shall be complied with; guano; household effects, old, and in use, of persons or families from foreign countries, if used abroad by them and not intended for any other person or persons, or for sale; hoe; Ivory unmanufactured; junk, old; linseed—but not embracing flax seed; madder root; madder ground or prepared; maps and charts; models of inventions and other improvements in the arts; Provided, That no other article or articles shall be deemed a model or improvement which can be fitted for use; oakum; oil spermaceti, whale and other fish of American fisheries and all other articles the produce of such fisheries; paintings and statuary; palm leaf unmanufactured; personal and household effects, (not merchandize,) of citizens of the United States dying abroad; plaster of Paris or sulphate of lime unground; platina unmanufactured; rags of whatever material except wool; rattans and reads unmanufactured; sheathing copper, but no copper to be considered such, and admitted free, except in sheets of forty eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot; sheathing metal, not wholly, or in part of iron ungalvanized; shingle bolts and stave bolts; silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture in any way; specimens of natural history, mineralogy, or botany; substances expressly used for manures; tin in pigs, bars or blocks; trees, shrubs, bulbs, plants, and roots not otherwise provided for; wearing apparel in actual use and other personal effects, (not merchandize;) professional books, implements, instruments, and tools of trade, occupation or employment, of persons arriving in the United States; *Provided*, That this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale; sheep's wool, unmanufactured of the value of twenty cents per pound or less at the port of exportation, and hair of the alpacca, the goat, and other like animals, unmanufactured; *Provided*, That any wool of the sheep, or hair of the alpacca, the goat and other like animals, which shall be imported, in any other than the ordinary condition, as now and heretofore practiced, or which shall be changed in its character, for the purpose of evading the duty, or which shall be reduced in value by the intentional admixture of dirt or any foreign substance to twenty cents per pound or less, shall be subject to pay a duty of twenty four per centum ad valorem, anything in this act to the contrary notwithstanding.

Goods in the public stores July 1, 1857, to pay duties as if imported after that day.

SEC. 4. *And be it further enacted*, That all goods, wares, and merchandize which shall be in the public stores on the first day of July aforesaid, shall be subject, on entry thereof for consumption, to no other duty than if the same had been imported, respectively, after that day.

Decision of collector as to duties made final unless notice is given in writing, &c.

SEC. 5. *And be it further enacted*, That on the entry of any goods, wares, and merchandize imported on and after the first day of July aforesaid, the decision of the collector of the customs at the port of importation and entry, as to their liability to duty or exemption therefrom, shall be final and conclusive against the owner, importer, consignee, or agent of any such goods, wares, and merchandize, unless the owner, importer, consignee, or agent shall, within ten days after such entry, give notice to the collector, in writing, of his dissatisfaction with such decision, setting forth therein distinctly and specifically his grounds of objection thereto, and shall, within thirty days after the date of such decision, appeal therefrom to the Secretary of the Treasury, whose decision on such appeal shall be final and conclusive; and the said goods, wares, and merchandize shall be liable to duty or exempted therefrom accordingly; any act of Congress to the contrary notwithstanding, unless suit shall be brought within thirty days after such decision for any duties that may have been paid, or may thereafter be paid, on said goods, or within thirty days after the duties shall have been paid in cases where such goods shall be in bond.

Appeal to the Secretary of Treasury from collector, and his decision to be final, unless suit is brought within thirty days. 1839, ch. 82, § 2, vol. 5, S. L. See p. 99, this vol. 1845, ch. 22, p. 120, this vol.

Approved, March 3, 1857.

March 3, 1857.

S. L. VOL. II, CHAP. CI.—*An act to amend the "Act reducing the duty on imports, and for other purposes," passed July thirtieth, eighteen hundred and forty-six.*

1846, ch. 74, § 8. Vol. 9, p. 43, S. L. See p. 121, this vol.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the eighth section of the act approved July thirty, eighteen hundred and forty-six, and entitled "An act reducing the duty on imports, and for other purposes," be amended as follows:

Additions may be made to the value of goods in entries.

SEC. 2. *And be it further enacted*, That it shall be lawful for the owner, consignee, or agent of imports which have been actually purchased, or procured otherwise than by purchase, on entry of the same, to make such addition in the entry to the cost or value given in the invoice as, in his opinion, may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector within whose district the same may be imported or entered, to cause the dutiable value of such imports to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed, by ten per centum or more, the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid a duty of twenty per centum ad valorem on such appraised value: *Provided, nevertheless*, That under no circumstances shall the duty be assessed upon an amount less than the invoice or entered value, any law of Congress to the contrary notwithstanding.

Additional duty on goods entered 10 per cent too low.

Duty never to be assessed on less than invoice value.

Approved, March 3, 1857.

February 25, 1858.

S. L., VOL. II, p. 795, No. 49.—*A proclamation by the President of the United States of America, respecting discriminating duties of tonnage and impost upon vessels and cargoes of the subjects of His Holiness, the Pope.*

1828, ch. 111, vol. 4, p. 303.

Whereas, by an act of Congress of the United States, of the twenty-fourth of May, one thousand eight hundred and twenty-eight, entitled "An act in addition to an act entitled 'An act concerning discriminating duties of tonnage and impost,' and to equalize the duties

on Prussian vessels and their cargoes," it is provided, that upon satisfactory evidence being given to the President of the United States, by the government of any foreign nation, that no discriminating duties of tonnage or impost are imposed or levied in the ports of the said nation upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States, or from any foreign country, the President is thereby authorized to issue his proclamation declaring that the foreign discriminating duties of tonnage and impost within the United States are, and shall be, suspended and discontinued, so far as respects the vessels of the said foreign nation, and the produce, manufacture, or merchandise imported into the United States in the same from the said foreign nation, or from any other foreign country; the said suspension to take effect from the time of such notification being given to the President of the United States, and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States, and their cargoes, as aforesaid, shall be continued, and no longer:

And whereas satisfactory evidence has lately been received from the government of his Holiness the Pope, through an official communication addressed by Cardinal Antonelli, his secretary of state, to the minister resident of the United States at Rome, under date of the seventh day of December, one thousand eight hundred and fifty-seven, that no discriminating duties of tonnage or impost are imposed or levied in the ports of the Pontifical States upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States, or from any foreign country:

Now, therefore, I, James Buchanan, President of the United States of America, do hereby declare and proclaim that the foreign discriminating duties of tonnage and impost within the United States are, and shall be, suspended and discontinued, so far as respects the vessels of the subjects of His Holiness the Pope, and the produce, manufactures, or merchandise imported into the United States in the same from the Pontifical States, or from any other foreign country; the said suspension to take effect from the seventh day of December, one thousand eight hundred and fifty-seven, above mentioned, and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States and their cargoes as aforesaid shall be continued, and no longer.

Given under my hand, at the city of Washington, the twenty-fifth day of February, in the year of our Lord one thousand eight hundred and fifty-eight, and of the independence of the United States the eighty-second.

[L. S.] JAMES BUCHANAN.

By the President:
LEWIS CASS, *Secretary of State.*

S. L., VOL. 12, CHAP. LXVIII.—***An act to provide for the payment of outstanding Treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes.*** March 2, 1861.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States be, and hereby is, authorized, at any time within twelve months from the passage of this act, to borrow, on the credit of the United States, a sum not exceeding ten millions of dollars, or so much thereof as, in his opinion, the exigencies of the public service may require, to be applied to the payment of appropriations made by law, and the balance of treasury notes now outstanding, and no other purposes, in addition to the money received or which may be received, into the treasury from other sources: *Provided,* That no stipulation or contract shall be made to prevent the United States from reimbursing any

Pub. Res. No. 15, Post, 157.

President may borrow, within twelve months, not over $10,000,000.

How to be applied.

sum borrowed under the authority of this act at any time after the expiration of ten years from the first day of July next, by the United States giving three months' notice, to be published in some newspaper published at the seat of government, of their readiness to do so; and no contract shall be made to prevent the redemption of the same at any time after the expiration of twenty years from the said first day of July next, without notice.

When to be redeemed.

Stock, issue, certificates, rate of interest, transfer.

SEC. 2. *And be it further enacted*, That stock shall be issued for the amount so borrowed, bearing interest not exceeding six per centum per annum; and the Secretary of the Treasury be, and is hereby, authorized, with the consent of the President, to cause certificates of stock to be prepared, which shall be signed by the Register and sealed with the seal of the Treasury Department, for the amount so borrowed, in favor of the parties lending the same, or their assigns, which certificates may be transferred on the books of the treasury, under such regulations as may be established by the Secretary of the Treasury: *Provided*, That no certificate shall be issued for a less sum than one thousand dollars: *And provided, also*, That, whenever required, the Secretary of the Treasury may cause coupons of semi-annual interest payable thereon to be attached to certificates issued under this act; and any certificate with such coupons of interest attached may be assigned and transferred by delivery of the same, instead of being transferred on the books of the treasury.

Certificate to be for not less than $1,000.

Coupons may be attached.

Proposals for loan to be advertised for.

SEC. 3. *And be it further enacted*, That, before awarding any of said loan, the Secretary of the Treasury shall, as the exigencies of the public service require, cause to be inserted in two of the public newspapers of the city of Washington, and in one or more public newspapers in other cities of the United States, public notice that sealed proposals for so much of said loan as is required, will be received until a certain day, to be specified in such notice, not less than thirty days from its first insertion in a Washington newspaper; and such notice shall state the amount of the loan, at what periods the money shall be paid, if by instalments, and at what places. Such sealed proposals shall be opened, on the day appointed in the notice, in the presence of such persons as may choose to attend, and the proposals decided on by the Secretary of the Treasury, who shall accept the most favorable offered by responsible bidders for said stock. And the said Secretary shall report to Congress, at the commencement of the next session, the amount of money borrowed under this act, and of whom and on what terms it shall have been obtained, with an abstract or brief statement of all the proposals submitted for the same, distinguishing between those accepted and those rejected, with a detailed statement of the expense of making such loans: *Provided*, That no stock shall be disposed of at less than its par value: *And provided, further*, That no part of the loan hereby authorized shall be applied to the service of the present fiscal year.

Notice.

When to be opened.

Which to be accepted.

Report to be made to Congress.

No stock to be sold for less than par. Loan, how applied.

If proposals for loan are not satisfactory, treasury notes may be issued.

SEC. 4. *And be it further enacted*, That in case the proposals made for said loan, or for so much thereof as the exigencies of the public service shall require, shall not be satisfactory, the President of the United States shall be, and hereby is, authorized to decline to accept such offer if for less than the par value of the bonds constituting the said stock, and in lieu thereof, and to the extent and amount of the loan authorized to be made by this act, to issue treasury notes for sums not less than fifty dollars, bearing interest at the rate of six per centum per annum, payable semi-annually on the first days of January and July in each year, at proper places of payment to be prescribed by the Secretary, with the approval of the President; and under the like circumstances and conditions, the President of the United States is hereby authorized to substitute treasury notes of equal amount for the whole or any part of any of the loans for which he is now by law authorized to contract and issue bonds. And the treasury notes so issued under the authority herein given, shall be received in payment for all debts due to the United States when offered, and in like manner shall be given in payment for any sum due from the

Amount, when payable, &c.

United States, when payment in that mode is requested by the person to whom payment is to be made, or for their par value in coin. And the faith of the United States is hereby pledged for the due payment of the interest and the redemption of the principal of the stock or treasury notes which may be issued under the authority of this act; and the sum of twenty thousand dollars is hereby appropriated, out of any money in the treasury not otherwise appropriated, to pay the expenses of preparing the certificates of stock or treasury notes herein authorized, to be done in the usual mode and under the restrictions as to employment and payment of officers contained in the laws authorizing former loans and issues of treasury notes; and it shall be at the option of holders of the treasury notes hereby authorized by this act, to exchange the same for the stock herein authorized, at par, or for bonds, in lieu of which said treasury notes were issued: *Provided*, That no certificate shall be exchanged for treasury notes, or bonds, in sums less than five hundred dollars: *And provided, further*, That the authority to issue the said treasury notes, or give the same in payment for debts due from the United States, shall be limited to the thirtieth day of June, eighteen hundred and sixty-two; and that the same may be redeemable at the pleasure of the United States at any time within two years after the passage of this act; and that said notes shall cease to bear interest after they shall have been called in by the Secretary of the Treasury under the provisions of this act.

Faith of the United States pledged.

Appropriation for expenses.

May be exchanged for bonds, &c.

Proviso.

Notes not to be issued after June, 1862.

Redemption.

Interest.

SEC. 5. *And be it further enacted*, That from and after the first day of April, Anno Domini eighteen hundred and sixty one, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

Duties on foreign imports after April 1, 1861.

1862, ch. 33, § 5, S. L. See p. 178, this vol.

To be paid in coin.

First: On raw sugar, commonly called Muscovada or brown sugar, not advanced beyond the raw state by claying or other process; and on sirup of sugar or of sugar cane, and concentrated molasses, or concentrated melado, and on white and clayed sugars, when advanced beyond the raw state by claying, or other process, and not refined, three fourths of one cent per pound; on refined sugars, whether loaf, lump, crushed, or pulverized, two cents per pound; on sugars, after being refined, when they are tinctured, colored, or in any way adulterated, and on sugar candy, four cents per pound: *Provided*, That all sirups of sugar, or of sugar cane, concentrated molasses or melado, entered under the name of molasses, or any other name than sirup of sugar or of sugar cane, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States; on molasses two cents per gallon; on confectionery of all kinds, not otherwise provided for, thirty per centum ad valorem.

Sugars, sirups, and molasses.

1861, ch. 2, S. L. See p. 177, this vol.

Proviso — forfeiture.

SEC. 6. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First: On brandy, for first-proof, one dollar per gallon; on other spirits manufactured or distilled from grain, for first-proof, forty cents per gallon; on spirits from other materials, for first-proof, forty cents per gallon; on cordials and liquors of all kinds, fifty cents per gallon; on arrack, absynthe, kirschenwasser, ratafia, and other similar spirituous beverages not otherwise provided for, fifty cents per gallon; on bay rum, twenty-five cents per gallon: *Provided*, That the duty upon brandy spirits, and all other spirituous beverages herein enumerated, shall be collected upon the basis of first-proof, and so in proportion for any greater strength than the strength of first-proof; on wines of all kinds, forty per centum ad valorem: *Provided*, That all imitations of brandy, or spirits, or of any of the said wines, and all wines imported by any names whatever, shall be subject to the duty provided for the genuine article which it is intended to represent: *Provided, further*, That bran-

Brandy, distilled spirits, cordials, &c.

P. 159, this vol. Sec. 6.

Duty to be collected on first-proof.

Imitations.

P. 159, this vol. Sec. 6.

When may be imported in bottles.

dies, or other spirituous liquors may be imported in bottles, when the package shall contain not less than one dozen, and all bottles shall pay a separate duty, according to the rate established by this act, whether containing wines, brandies, or other spirituous liquors, subject to duty as hereinbefore mentioned; on ale, porter, and beer, in bottles, twenty-five cents per gallon; otherwise than in bottles, fifteen cents per gallon; on all spirituous liquors not enumerated, thirty-three and one-third per centum ad valorem.

Not enumerated.

Cigars, snuff, and tobacco.

Second: On cigars of all kinds, valued at five dollars or under per thousand, twenty cents per pound; over five dollars and not over ten, forty cents per pound; and over ten dollars, sixty cents per pound, and in addition thereto, ten per centum ad valorem; on snuff ten cents per pound; on unmanufactured tobacco, in leaf, twenty-five per centum ad valorem; on all other manufactured or unmanufactured tobacco, thirty per centum ad valorem.

SEC. 7. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Bar iron.

First: On bar-iron, rolled or hammered, comprising flats not less than one inch, or more than seven inches wide, nor less than one quarter of an inch or more than two inches thick; rounds, not less than one-half an inch or more than four inches in diameter; and squares not less than one-half an inch or more than four inches square, fifteen dollars per ton: *Provided*, That all iron in slabs, blooms, loops or other forms, less finished than iron in bars and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly: *And provided, further*, That none of the above iron shall pay a less rate of duty than twenty per centum ad valorem; on all iron imported in bars for railroads or inclined planes made to patterns and fitted to be laid down upon such roads or planes without further manufacture and not exceeding six inches high, twelve dollars per ton; on boiler plate iron, twenty dollars per ton; on iron wire drawn and finished, not more than one-fourth of one inch in diameter nor less than number sixteen wire gauge, seventy-five cents per one hundred pounds, and fifteen per centum ad valorem; over number sixteen and not over number twenty-five wire gauge, one dollar and fifty cents per one hundred pounds and in addition fifteen per centum ad valorem; over or finer than number twenty-five wire gauge, two dollars per one hundred pounds and in addition fifteen per centum ad valorem; on all other descriptions of rolled or hammered iron not otherwise provided for, twenty dollars per ton.

Proviso.

Pig iron.

Second: On iron in pigs, six dollars per ton; on vessels of cast-iron not otherwise provided for, and on sad-irons, tailors and hatters irons, stoves and stove plates, one cent per pound; on cast-iron steam, gas and water pipe, fifty cents per one hundred pounds; on cast-iron butts and hinges, two cents per pound; on hollow-ware, glazed or tinned, two cents and a half per pound; on all other castings of iron not otherwise provided for, twenty-five per centum ad valorem.

Old scrap iron.

Third: On old scrap iron, six dollars per ton: *Provided*, That nothing shall be deemed old iron that has not been in actual use and fit only to be remanufactured.

Band and hoop iron.

Fourth: On band and hoop iron, slit rods not otherwise provided for, twenty dollars per ton; on cut nails and spikes, one cent per pound; on iron cables or chains, or parts thereof, and anvils, one dollar and twenty-five cents per one hundred pounds; on anchors, or parts thereof, one dollar and fifty cents per one hundred pounds; on wrought board nails, spikes, rivets, and bolts, two cents per pound; on bed screws and wrought hinges, one cent and a half per pound; on chains, trace chains, halter chains, and fence chains made of wire or rods one-half of one inch in diameter or over, one cent and a half per pound; under one-half of one inch in diameter, and not under one-fourth of one inch in diameter, two cents per pound; under one-fourth of one inch in diameter, and not

under number nine wire gauge, two cents and a half per pound; under number nine wire gauge, twenty-five per centum ad valorem; on blacksmiths' hammers and sledges, axles or parts thereof, and malleable iron in castings not otherwise provided for, two cents per pound; on horseshoe nails, three cents and a half per pound; on steam, gas, and water tubes and flues of wrought iron, two cents per pound; on wrought iron railroad chairs and on wrought iron nuts and washers, ready punched, twenty-five dollars per ton; on cut tacks, brads, and sprigs not exceeding sixteen ounces to the thousand, two cents per thousand; exceeding sixteen ounces to the thousand, two cents per pound.

Smooth, &c., sheet iron.

Fifth: On smooth or polished sheet iron by whatever name designated, two cents per pound; on other sheet iron, common or black not thinner than number twenty wire gauge, twenty dollars per ton; thinner than number twenty and not thinner than number twenty-five wire gauge, twenty-five dollars per ton; thinner than number twenty-five wire gauge, thirty dollars per ton; on tin plates galvanized, galvanized iron, or iron coated with zinc, two cents per pound; on mill irons and mill cranks of wrought iron, and wrought iron for ships, locomotives, locomotive tire, or parts thereof, and steam engines, or parts thereof, weighing each twenty-five pounds or more, one cent and a half per pound; on screws commonly called wood screws, two inches or over in length, five cents per pound; less than two inches in length, eight cents per pound; on screws washed or plated, and all other screws of iron or any other metal, thirty per centum ad valorem; on all manufactures of iron not otherwise provided for, thirty per centum ad valorem.

P.159, this vol. Sec. 6.

Steel.

Sixth: On all steel in ingots, bars, sheets, or wire not less than one fourth of one inch in diameter, valued at seven cents per pound or less, one and a half cents per pound; valued at above seven cents per pound and not above eleven cents per pound, two cents per pound; steel in any form not otherwise provided for, shall pay a duty of twenty per centum ad valorem; on steel wire less than one fourth of an inch in diameter, and not less than number sixteen wire gauge, two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem; less or finer than number sixteen wire gauge, two dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem; on cross-cut saws, eight cents per lineal foot; on mill, pit, and drag saws, not over nine inches wide, twelve and a half cents per lineal foot; over nine inches wide, twenty cents per lineal foot; on skates costing twenty cents, or less per pair, six cents per pair; on those costing over twenty cents per pair, thirty per centum ad valorem; on all manufactures of steel or of which steel shall be a component part, not otherwise provided for, thirty per centum ad valorem: *Provided*, That all articles partially manufactured, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.

Articles partially manufactured.

Coal.

Seventh: On bituminous coal, one dollar per ton of twenty-eight bushels, eighty pounds to the bushel; on all other coal, fifty cents per ton of twenty-eight bushels, eighty pounds to the bushel; on coke and culm of coal, twenty-five per centum ad valorem.

SEC. 8. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Lead.

First: On lead in pigs and bars, one cent per pound; on old scrap lead fit only to be remanufactured, one cent per pound; on lead in sheets, pipes, or shot, one cent and a half per pound; on pewter when old and fit only to be remanufactured, one cent per pound.

Copper.

Second: On copper in pigs, bars, or ingots, two cents per pound; on copper when old and fit only to be remanufactured, one cent and a half per pound; on sheathing copper, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot, two cents per pound; on copper rods, bolts, nails, spikes, copper bottoms, copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for, twenty-five per centum

ad valorem; on zinc, spelter, or teutenegue, manufactured, in blocks, or pigs, one dollar per hundred pounds; on zinc, spelter, or teutenegue, in sheets, one cent and a half per pound.

SEC. 9. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say: First: On white lead and oxide of zinc, dry or ground in oil, red lead, and litharge, one cent and a half per pound; on sugar of lead or acetate of lead and nitrate of lead, chromate and bichromate of potash, three cents per pound; on hydriodate, and prussiate of potash and chromic acid, and salts of iodine, and resublimed iodine, fifteen per centum ad valorem; on whiting, twenty-five cents per one hundred pounds; on Paris white, pipe clay, and ochres or ochrey earths not otherwise provided for, when dry, thirty-five cents per one hundred pounds; when ground in oil, one dollar and thirty-five cents per one hundred pounds; on umber, fifty cents per one hundred pounds; on putty, one cent per pound; on linseed, flaxseed, hempseed, and rapeseed oil, twenty cents per gallon; on kerosine oil, and all other coal oils, ten cents per gallon; on alum, alum substitute, sulphate of alumina and aluminous cake, fifty cents per one hundred pounds; on copperas, green vitriol, or sulphate of iron, twenty-five cents per one hundred pounds; on bleaching powders, fifteen cents per one hundred pounds; on refined camphor, six cents per pound; on refined borax, three cents per pound; on tallow, one cent per pound; on tallow-candles, two cents per pound; on spermaceti or wax-candles and tapers, and on candles and tapers of spermaceti and wax combined, eight cents per pound; on stearine candles, and all other candles and tapers, four cents per pound; on spirits of turpentine, ten cents per gallon; on opium, one dollar per pound; on morphine and its salts, one dollar per ounce; on liquorice paste, or juice, three cents per pound.

White lead, &c.

Linseed oil, &c.

Candles, &c.

SEC. 10. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter montioned, the following duties, that is to say:

First: On salt, four cents per bushel of fifty-six pounds: *Provided*, That salt imported in bags, or not in bulk, shall pay a duty of six cents per bushel of fifty-six pounds; on bristles, four cents per pound; on honey, ten cents per gallon; on vinegar, six cents per gallon; on mackerel, two dollars per barrel; on herrings, pickled or salted, one dollar per barrel; on pickled salmon, three dollars per barrel; on all other fish pickled, in barrels, one dollar and fifty cents per barrel; on all other foreign caught fish imported otherwise than in barrels or half barrels, or whether fresh, smoked, or dried, salted or pickled, not otherwise provided for, fifty cents per one hundred pounds.

Salt.

Second: On beef and pork, one cent per pound; on hams and bacon, two cents per pound; on cheese, four cents per pound; on wheat, twenty cents per bushel; on butter, four cents per pound; on lard, two cents per pound; on rye and barley, fifteen cents per bushel; on Indian corn or maize, ten cents per bushel; on oats, ten cents per bushel; on potatoes, ten cents per bushel; on cleaned rice, one cent per pound; on uncleaned rice or paddy, fifty cents per one hundred pounds; on sago and sago flour, fifty cents per one hundred pounds; on flaxseed or linseed, sixteen cents per bushel of fifty-two pounds; on hemp and rapeseed, ten cents per bushel of fifty-two pounds; on raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for, five per centum ad valorem.

Beef, pork, corn, rice, &c.

SEC. 11. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First: On cassia, four cents per pound; on cassia buds, eight cents per pound; on cloves, four cents per pound; on pepper, two cents per pound; on Cayenne pepper, three cents per pound; on ground Cayenne

Spices, currants, figs, nuts, &c.

pepper, four cents per pound; on pimento, two cents per pound; on cinnamon, ten cents per pound; on mace and nutmegs, fifteen cents per pound; on prunes, two cents per pound; on plums, one cent per pound; on dates, one-half of one cent per pound; on currants, two cents per pound; on figs, three cents per pound; on sultana, muscatel, and bloom raisins, either in boxes or jars, two cents per pound; on all other raisins, one cent per pound; on almonds, two cents per pound; on shelled almonds, four cents per pound; on all nuts not otherwise provided for, except those used for dying, one cent per pound.

SEC. 12. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Unmanufactured wool and hair.

First: On all wool unmanufactured, and all hair of the alpaca, goat, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported to the United States, shall be less than eighteen cents per pound, five per centum ad valorem; exceeding eighteen cents per pound, and not exceeding twenty-four cents per pound, there shall be levied, collected, and paid, a duty of three cents per pound; exceeding twenty-four cents per pound, there shall be levied, collected, and paid, a duty of nine cents per pound: *Provided*, That any wool of the sheep, or hair of the alpaca, the goat, and other like animals which shall be imported in any other than the ordinary condition, as now and heretofore practised, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any foreign substance to eighteen cents per pound or less, shall be subject to pay a duty of nine cents per pound, anything in this act to the contrary notwithstanding: *Provided, also*, That when wool of different qualities is imported in the same bale, bag or package, and the aggregate value of the contents of the bale, bag, or package shall be appraised by the appraisers at a rate exceeding twenty-four cents per pound, it shall be charged with a duty of nine cents per pound: *Provided, further*, That if bales of different qualities are embraced in the same invoice, at the same price, whereby the average price shall be lessened more than ten per centum, the value of the whole shall be appraised according to the value of the bale of the best quality, and no bale or bales shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value: *Provided, also*, That sheep skins, raw or unmanufactured, imported with the wool on, washed or unwashed, shall be subject to a duty of fifteen per centum ad valorem.

P. 159, this vol.

P. 194, this vol. Sec. 19.

Mixed with dirt, &c.

When different qualities are in same bale.

Bales of different qualities in same invoice.

Sheep skins.

SEC. 13. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:

Carpets

First: On Wilton, Saxony and Aubusson, Axminster patent velvet, Tournay velvet, and tapestry velvet carpets and carpeting, Brussels carpets wrought by the Jacquard machine, and all medallion or whole carpets, valued at one dollar and twenty-five cents or under per square yard, forty cents per square yard; valued at over one dollar and twenty-five cents per square yard, fifty cents per square yard: *Provided*, That no carpet or rugs of the above description shall pay a duty less than twenty-five per centum ad valorem; on Brussels and tapestry Brussels carpets and carpeting printed on the warp or otherwise, thirty cents per square yard; on all treble-ingrain and worsted-chain Venetian carpets and carpeting, twenty-five cents per square yard; on hemp or jute carpeting, four cents per square yard; on druggets, bockings, and felt carpets and carpeting printed, colored or otherwise, twenty cents per square yard; on all other kinds of carpets and carpeting of wool, flax or cotton, or parts of either, or other material not otherwise specified, a duty of thirty per centum ad valorem; *Provided*, That mats, rugs, screens, covers, hassocks, bedsides and other portions of carpets or carpeting shall pay the rate of duty herein imposed on carpets or

Mats, rugs, screens, &c.

carpeting of similar character; on all other mats, screens, hassocks, and rugs, a duty of thirty per centum ad valorem.

Woollen cloths and manufactures of wool.

Second: On woollen cloths, woollen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not otherwise provided for, a duty of twelve cents per pound, and in addition thereto twenty-five per centum ad valorem; on endless belts for paper, and blanketing for printing machines, twenty-five per centum ad valorem; on all flannels valued at thirty cents or less per square yard, twenty-five per centum ad valorem; valued above thirty cents per square yard, and on all flannels colored, printed, or plaided, and flannels composed in part of cotton or silk, thirty per centum ad valorem; on hats of wool, twenty per centum ad valorem; on woollen and worsted yarn, valued at fifty cents and not over one dollar per pound, twelve cents per pound, and in addition thereto fifteen per centum ad valorem, on woollen and worsted yarn, valued at over one dollar per pound, twelve cents per pound, and in addition thereto twenty-five per centum ad valorem; on woollen and worsted yarns, or yarns for carpets, valued under fifty cents per pound, and not exceeding in fineness number fourteen, twenty-five per centum ad valorem; exceeding number fourteen, thirty per centum ad valorem; on clothing ready made, and wearing apparel of every description, composed wholly or in part of wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, twelve cents per pound, and in addition thereto twenty-five per centum ad valorem; on blankets of all kinds, made wholly or in part of wool, valued at not exceeding twenty-eight cents per pound, there shall be charged a duty of six cents per pound, and in addition thereto ten per centum ad valorem; on all valued above twenty-eight cents per pound, but not exceeding forty cents per pound, there shall be charged a duty of six cents per pound, and in addition thereto twenty-five per centum ad valorem; on all valued above forty cents per pound there shall be charged a duty of twelve cents per pound, and in addition thereto twenty per centum ad valorem; on woollen shawls, or shawls of which wool shall be the chief component material, a duty of sixteen cents per pound, and in addition thereto twenty per centum ad valorem.

Yarns.

P. 159, this vol.

Blankets.

Shawls.

Pub. Res. No. 15, p. 157, this vol.

Delaines.

Third: On all delaines, Cashmere delaines, muslin delaines, barege delaines, composed wholly or in part of wool, gray or uncolored, and on all other gray or uncolored goods of similar description, twenty-five per centum ad valorem; on bunting, and on all stained, colored, or printed, and on all other manufactures of wool, or of which wool shall be a component material, not otherwise provided for, thirty per centum ad valorem.

P. 159, this vol.

Oil and floor cloths.

Fourth: On oil-cloth, for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, twenty per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, thirty per centum ad valorem.

SEC. 14. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:

Manufactures of cotton, unbleached, &c.

First: On all manufactures of cotton not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, one cent per square yard; on finer or lighter goods of like description, not exceeding one hundred and forty threads to the square inch, counting the warp and filling, two cents per square yard; on goods of like description, exceeding one hundred and forty threads, and not exceeding two hundred threads to the square inch, counting the warp and filling, three cents per square yard; on like goods exceeding two hundred threads to the square inch, counting the warp and filling, four cents per square yard; on all goods embraced in the foregoing schedules, if bleached, there shall be levied, collected, and paid an additional duty of one-half of one cent per square yard; and if

printed, painted, colored, or stained, there shall be levied, collected, and paid a duty of ten per centum in addition to the rates of duty provided in the foregoing schedules: *Provided*, That upon all plain woven cotton goods not included in the foregoing schedules, and upon cotton goods of every description, the value of which shall exceed sixteen cents per square yard, there shall be levied, collected, and paid a duty of twenty-five per centum ad valorem: *And provided, further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

P. 159, this vol.
Plain-woven cotton goods.

Cotton goods with more than 200 threads to square inch.

Second: On spool and other thread of cotton, thirty per centum ad valorem.

Cotton thread.

Third: On shirts and drawers, wove or made on frames composed wholly of cotton and cotton velvet, twenty-five per centum ad valorem; and on all manufactures composed wholly of cotton, bleached, unbleached, printed, painted, or dyed, not otherwise provided for, thirty per centum ad valorem.

Shirts, &c., made frames, &c.
Cotton velvet, and manufactures not otherwise provided for.

Fourth: On all brown or bleached linens, ducks, canvas paddings, cotbottoms, burlaps, drills, coatings, brown Hollands, blay linens, damasks, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, [or of which flax, jute, or hemp] shall be the component material of chief value, being of the value of thirty cents and under per square yard, twenty-five per centum ad valorem; valued above thirty cents per square yard, thirty per centum ad valorem; on flax or linen threads, twine and pack-thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, and not otherwise provided for, thirty per centum ad valorem.

Linens, duck, &c.

SEC. 15. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned the following duties, that is to say:

First: On unmanufactnred hemp, thirty-five dollars per ton; on Manilla, and other hemps of India, fifteen dollars per ton; on jute, Sisal grass, sun hemp, coir, and other vegetable substances not enumerated, used for cordage, ten dollars per ton; on jute butts, five dollars per ton; on codilla or tow of hemp, ten dollars per ton; on tarred cables or cordage, two cents and a half per pound; on untarred Manilla cordage, two cents per pound; on all other untarred cordage, three cents per pound; on yarns, four cents per pound; on coir yarn, one cent per pound; on seines, six cents per pound; on cotton bagging, or any other manufacture not otherwise provided for, suitable for the uses to which cotton bagging is applied, whether composed in whole or in part of hemp, jute, or flax, or any other material valued at less than ten cents per square yard, one cent and a half per pound; over ten cents per square yard, two cents per pound; on sail duck, twenty-five per centum ad valorem; on Russia and other sheetings, brown and white, twenty-five per centum ad valorem; and on all other manufactures of hemp, or of which hemp shall be a component part, not otherwise provided for, twenty per centum ad valorem; on unmanufactured flax, fifteen dollars per ton; on tow of flax, five dollars per ton; on grass cloth, twenty-five per centum ad valorem; on jute goods, fifteen per centum ad valorem; on all other manufactures of jute or Sisal grass, not otherwise provided for, twenty per centum ad valorem.

Hemp.

Cordage.

P. 159, this vol.
Cotton bagging.

Sheetings.
P. 159, this vol.
Other manufactures of hemp.

Flax.

P. 159, this vol.

SEC. 16. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:

First: On silk in the gum, not more advanced in manufacture than singles, tram, and thrown or organzine, fifteen per centum ad valorem; on all silks valued at not over one dollar per square yard, twenty per centum ad valorem; on all silks valued at over one dollar per square yard, thirty per centum ad valorem; on all silk velvets, or velvets of which silk is the component material of chief value, valued at three

Silk and silks.

dollars per square yard, or under, twenty-five per centum ad valorem; valued at over three dollars per square yard, thirty per centum ad valorem; on floss silks, twenty per centum ad valorem; on silk ribbons, galloons, braids, fringes, laces, tassels, buttons, button cloths, trimmings, and on silk twist, twist composed of mohair and silk, sewing silk in the gum or purified, and all other manufactures of silk, or of which silk shall be the component material of chief value, not otherwise provided for, thirty per centum ad valorem.

SEC. 17. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Glass.

First: On rough plate, cylinder, or broad window glass, not exceeding ten by fifteen inches, one cent per square foot; above that, and not exceeding sixteen by twenty-four inches, one cent and a half per square foot; above that, and not exceeding twenty-four by thirty inches, two cents per square foot; all above that, and not exceeding in weight one pound per square foot, three cents per square foot: *Provided*, That all glass imported in sheets or tables, without reference to size or form, shall pay the highest duty herein imposed: *And provided, further*, That all rough plate cylinder, [or] broad glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates as herein imposed; on crown, plate, or polished, and on all other window glass not exceeding ten by fifteen inches, one cent and a half per square foot; above that, and not exceeding sixteen by twenty-four inches, two cents and a half per square foot; above that, and not exceeding twenty-four by thirty inches, four cents per square foot; all above that, five cents per square foot: *Provided*, That all crown, plate, or polished, and all other window glass weighing over one hundred and fifty pounds per one hundred square feet shall pay an additional duty on such excess of four cents per pound; on all plain and mould and press glassware, not cut, engraved, or painted, twenty-five per centum ad valorem; on all articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, thirty per centum ad valorem; on porcelain and Bohemian glass, glass crystals for watches, paintings on glass or glasses, pebbles for spectacles, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats, preserves, or other articles, thirty per centum ad valorem.

In sheets.

Rough plate cylinder.

Window glass.

Proviso.

Glassware.

Porcelain glass.

China and porcelain ware.

Earthen and stone ware.

Second: On China and porcelain ware of all descriptions, thirty per centum ad valorem; on all brown earthen and common stone ware, twenty per centum ad valorem; on all other earthen, stone, or crockery ware, printed, white, glazed, edged, painted, dipped, or cream colored, composed of earthy or mineral substances, twenty-five per centum ad valorem.

SEC. 18. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say: On all books, periodicals and pamphlets and all printed matter and illustrated books and papers, and on watches and parts of watches, and watch materials, and unfinished parts of watches, fifteen per centum ad valorem.

Books, periodicals, and pamphlets.

Articles paying a duty of 10 per centum.

SEC. 19. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid a duty of ten per centum on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

Acids, nitric, yellow and white, oxalic, and all other acids of every description used for medicinal purposes or in the fine arts, not otherwise provided for;

Aloes;

Amber;

Ammonia, sal ammonia, muriate and carbonate of ammonia;

Anise seed;

Arrowroot;
Assafœtida;
Bamboos;
Barks of all kinds not otherwise provided for;
Beeswax;
Black lead, or plumbago;
Borate of lime;
Brass, in pigs or bars, or when old and fit only to be remanufactured;
Brazil paste;
Bronze liquor;
Building stones;
Cantharides;
Castor beans or seeds;
Chronometers, box or ship's, and parts thereof;
Cocculus indicus;
Compositions of glass or paste, not set, intended for use by jewellers; See pp. 159–160, this vol., sec. 6.
Cornmeal;
Diamonds, glaziers', set or not set;
Dutch and bronze metal, in leaf;
Engravings or plates, bound or unbound;
Ergot;
Flocks, waste, or shoddy;
Fruit, green, ripe, or dried, not otherwise provided for;
Furs, dressed or undressed, when on the skin;
Furs, hatters', dressed or undressed, when not on the skin;
Gamboge;
Ginger, ground, preserved, or pickled;
Glass plates or disks, unwrought, for optical instruments;
Goldbeaters' skin;
Green turtle;
Grindstones, wrought or finished;
Gum copal;
Gum substitute, or burnt starch;
Hair of all kinds, cleaned, but unmanufactured, not otherwise provided for;
Hops;
Horns, horn-tips, bones, bone-tips, and teeth, manufactured;
Iodine, crude;
Ipecacuanha;
Iron liquor;
Jalap;
Juniper berries;
Lemon and lime juice;
Lime;
Manganese;
Manna;
Marrow and all other grease, and soap stocks and soap stuffs;
Mineral kermes;
Moss, Iceland;
Music, printed with lines, bound or unbound;
Oatmeal;
Oils, palm, seal, and cocoa-nut;
Olive oil in casks, other than salad oil;
Oranges, lemons, and limes;
Orange and lemon peel;
Paintings and statuary, not otherwise provided for;
Paving stones;
Pearl or hulled barley;
Peruvian bark;
Plaster of Paris, when ground;
Prussian blue;
Quicksilver;
Rhubarb;

Rye flour;
Saffron and saffron cake;
Saltpetre, or nitrate of soda, or potash, when refined or partially refined;
Salts of tin;
Sarsaparilla;
Sepia;
Shaddock;
Sheathing paper;
Sponges;
Spunk;
Squills;
Tapioca;
Tagger's iron;
Teazels;
Terne tin, in plates or sheets;
Tin-foil;
Tin, in plates or sheets;
Vanilla beans;
Vegetables, not otherwise provided for;
Verdigris;
Yams.

Articles paying a duty of 20 per centum.

SEC. 20. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid a duty of twenty per centum on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

Antimony, tartrate of;
Acids, citric and tartaric;
Blank books, bound or unbound;
Blue or Roman vitriol, or sulphate of copper;
Boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber used in building wharves;
Brick, fire-brick, and roofing and paving tile, not otherwise provided for;
Brimstone, in rolls;
Bronze powder;
Burgundy pitch;
Burr stones, manufactured or bound up into millstones;
Calomel;
Castor oil;
Castorum;
Chicory root;
Chocolate;
Chromate of lead;
Corks;
Cotton laces, cotton insertings, cotton trimming laces, and cotton braids;
Cowhage down;
Cubebs;
Dried pulp;
Ether;
Feather beds, feathers for beds, and downs of all kinds;
Feldspar;
Fig-blue;
Firewood;
Fish glue, or isinglass;
Fish skins;
Flour of sulphur;
Frankfort black;
Fulminates, or fulminating powders;
Glue;
Gold and silver leaf;
Grapes;

Gunpowder;
Hair, curled, moss, seaweed, and all other vegetable substances used for beds or mattresses;
Hat bodies, made of wool, or of which wool is the component material of chief value;
Hatters plush, composed of silk and cotton, but of which cotton is the component material of chief value;
Lampblack;
Leather, tanned, bend, or sole;
Leather, upper, of all kinds, except tanned calfskin, which shall pay twenty-five per centum ad valorem;
Magnesia;
Malt;
Mats of cocoa-nut;
Matting, China, and other floor matting, and mats made of flags, jute, or grass;
Mercurial preparations, not otherwise provided for;
Medicinal roots and leaves, and all other drugs and medicines in a crude state, not otherwise provided for;
Metals, unmanufactured, not otherwise provided for;
Mineral and bituminous substances in a crude state, not otherwise provided for;
Musical instruments of all kinds, and strings for musical instruments of whip gut, or catgut, and all other strings of the same material;
Mustard, ground or manufactured;
Needles of all kinds for sewing, darning, and knitting;
Oils, neatsfoot and other animal oils, spermaceti, whale and other fish oil, the produce of foreign fisheries;
Oils volatile, essential or expressed, not otherwise provided for;
Osier or willow, prepared for basket-makers' use;
Paints, dry or ground in oil, not otherwise provided for;
Pitch;
Plaster of Paris, calcined;
Quills;
Ratans and reeds, manufactured or partially manufactured;
Red precipitate; Roman cement; rosin;
Sal soda, hyposulphate of soda, and all carbonates of soda, by whatever name designated, not otherwise provided for;
Salts, Epsom, Glauber, Rochelle, and all other salts and preparations of salts, not otherwise provided for;
Shoes or boots, and other articles, composed wholly of India-rubber, not otherwise provided for;
Skins, tanned and dressed, of all kinds;
Spices of all kinds, not otherwise provided for;
Spirits of turpentine;
Starch;
Stereotype plates;
Still bottoms;
Strychnine;
Sulphate of barytes, crude or refined;
Sulphate of magnesia;
Sulphate of quinine;
Tar;
Thread laces, and insertings;
Type metal;
Types, new;
Varnish of all kinds;
Vandyke brown;
Venetian red;
Vermilion;
Whalebone, the produce of foreign fisheries;
White vitriol or sulphate of zinc;
Wood unmanufactured, not otherwise provided for;

Woollen listings.

Articles paying a duty of 5 and 25 per centum.

SEC. 21. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid on copper ore and diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set, a duty of five per centum ad valorem on the same; when set in gold, silver or other metal, or on imitations thereof, and all other jewelry, twenty-five per centum ad valorem; on hair cloth and hair seatings, and all other manufactures of hair, not otherwise provided for, twenty-five per centum ad valorem.

Articles paying a duty of 30 per centum.

SEC. 22. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid a duty of thirty per centum on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:

Alabaster and spar ornaments;

Anchovies, sardines, and all other fish preserved in oil;

Argentine, alabatta, or German silver, manufactured or unmanufactured;

Articles embroidered with gold, silver, or other metal;

Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand, not otherwise provided for;

Asses' skins;

Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes;

Baskets, and all other articles composed of grass, ozier, palm leaf, straw, whalebone, or willow, not otherwise provided for;

Beads of amber, composition, or wax, and all beads;

Benzoates;

Bologna sausages;

Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component material;

Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India-rubber, not otherwise provided for;

Brooms and brushes of all kinds;

Buttons and button moulds of all kinds;

Canes and sticks for walking, finished or unfinished;

Capers, pickles, and sauces of all kinds, not otherwise provided for;

Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material;

Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, worn by men, women, or children, and not otherwise provided for;

Carbonate of magnesia;

Card cases, pocket books, shell boxes, souvenirs, and all similar articles of whatever material composed;

Carriages and parts of carriages;

Clocks, and parts of clocks;

Clothing, ready-made, and wearing apparel of every description, of whatever material composed, except wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer;

Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass, brass plated, or covered, common tinned, burnished or japanned, not otherwise provided for;

Combs of all kinds;

See pp. 159, 160, this vol.

Compositions of glass or paste, when set;

Composition tops for tables, or other articles of furniture;

Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for;

Coral, cut or manufactured;

Cotton cords, gimps, and galloons;

Cotton laces, colored;

Court plaster;

Crayons of all kinds;

Cutlery of all kinds;
Dolls and toys of all kinds;
Encaustic tiles;
Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings of gold, silver, or other metal;
Fans and fire-screens of every description, of whatever material composed;
Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed;
Flats, braids, plaits, sparterre, and willow squares, used for making hats and bonnets;
Firecrackers;
Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished;
Furniture, cabinet and household;
Hair pencils;
Hat bodies of cotton;
Hats and bonnets for men, women, and children, composed of straw, chip, grass, palm leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for;
Human hair, cleansed or prepared for use;
Ink and ink powder;
Japanned, patent, or enamelled leather, or skins of all kinds;
Japanned ware of all kinds, not otherwise provided for;
Jet, and manufactures of jet, and imitations thereof;
Lead pencils;
Maccaroni, vermicelli, gelatine, jellies, and all similar preparations;
Manufactures of silk, or of which silk shall be a component material, not otherwise provided for;
Manufactures of the bark of the cork tree, except corks;
Manufactures of bone, shell, horn, ivory, or vegetable ivory;
Manufactures, articles, vessels, and wares not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of these metals or any other metal shall be the component material of chief value;
Manufactures, not otherwise provided for, composed of mixed materials, in part of cotton, silk, wool, or worsted, or flax;
Manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for;
Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satinwood;
Marble, in the rough or blocks, manufactures of marble, marble paving tiles, and all marble sawed, squared, dressed, or polished;
Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for;
Manufactures of paper, or of which paper is a component material, not otherwise provided for;
Manufactures, articles, and wares, of papier mache;
Manufactures of goat's hair or mohair, or of which goat's hair or mohair shall be a component material, not otherwise provided for;
Manufactures of wood, or of which wood is the chief component part, not otherwise provided for;
Medicinal preparations, not otherwise provided for;
Metallic pens;
Mineral waters;
Muskets, rifles, and other fire-arms;
Oil-cloth of every description, of whatever material composed, not otherwise provided for;
Olive salad oil;
Olives;
Paper boxes, and all other fancy boxes;
Paper envelopes;

Paper hangings and paper for screens or fire-boards; paper; antiquarian, demy, drawing, elephant, foolscap. imperial letter, and all other paper not otherwise provided for;
Parasols and sunshades;
Parchment;
Plated and gilt ware of all kinds;
Playing cards;
Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise;
Red chalk pencils;
Salmon, preserved;
Scagliola tops, for tables or other articles of furniture;
Sealing-wax;
Side arms of every description;
Silver-plated metal, in sheets or other form;
Slates, roofing slates, slate pencils, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate;
Soap, castile, perfumed, Windsor, and all other kinds;
Twines and packthread, of whatever material composed, not otherwise provided for;
Umbrellas;
See pp. 159, 160, this vol.
Unwrought clay, three dollars per ton;
Vellum; velvet, when printed or painted;
Wafers; water colors;
Webbing composed of wool, cotton, flax, or any other materials.

Articles free of duty.

SEC. 23. *And be it further enacted*, That from and after the day and year aforesaid, the importation of the articles hereinafter mentioned and embraced in this section shall be exempt from duty, that is to say:
Acids, acetic, acetous, benzoic, boracic, muriatic, sulphuric, and pyroligneous, and all acids of every description used for chemical and manufacturing purposes, not otherwise provided for;
Alcornoque;
All books, maps, charts, mathematical, nautical instruments, philosophical apparatus, and all other articles whatever, imported for the use of the United States; all philosophical apparatus, instruments, books, maps, and charts, statues, statuary, busts and casts of marble, bronze, alabaster, or plaster of Paris; paintings and drawings, etchings, specimens of sculpture, cabinets of coins, medals, regalia, gems, and all collections of antiquities: *Provided*, The same be specially imported, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by the order of any college, academy, school, or seminary of learning in the United States;

Proviso.

Ambergris;
Annatto, Roncou or Orleans;
Animal carbon (bone black);
Animals, living, of all kinds;
Antimony, crude or regulus of;
Argol, or crude tartar;
Arsenic;
Articles in a crude state used in dyeing or tanning, not otherwise provided for;
Asphaltum;
Bananas;
Bark, Peruvian, or bark quilla;
Barilla, and soda ash;
Bells, old, and bell metal;
Berries, nuts, flowers, plants, and vegetables used exclusively in dyeing or in composing dyes; but no article shall be classed as such that has undergone any manufacture;
Birds, singing or other, and land and water fowls;
Bismuth;
Bitter apples;

Bolting cloths;
Bones, burnt, and bone-dust;
Books, maps, and charts imported by authority of the Joint Library Committee of Congress, for the use of the library of Congress: *Provided*, That if, in any case, a contract shall have been made with any bookseller, importer, or other person aforesaid, [and such person] shall have paid the duty or included the duty in said contract, in such case the duty shall be remitted; Proviso.
Borax, crude, or tincal;
Boucho leaves;
Brazil wood, braziletto, and all other dye-woods, in sticks;
Breccia, in blocks or slabs;
Brimstone, crude, in bulk;
Brime;
Bullion, gold and silver;
Burrstones, wrought or unwrought, but unmanufactured, and not bound up into millstones;
Cabinets of coins, medals, and all other collections of antiquities;
Cadmium;
Calamine;
Camphor, crude;
Chalk, French chalk, and red chalk;
Cochineal;
Cobalt;
Cocoa, cocoa shells, cocoa leaves, and cocoa-nuts;
Coffee and tea, when imported direct from the place of their growth or production, in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges; 1861, ch. 2. S. L. See p. 177, this vol.
Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner;
Coins, gold, silver, and copper;
Copper, when imported for the United States Mint;
Cotton;
Cork-tree bark, unmanufactured;
Cream of tartar;
Cudbear, vegetable, and orchil;
Divi-divi;
Dragon's blood;
Emery, in lump or pulverized;
Extract of indigo;
Extract of madder;
Extract and decoctions of logwood, and other dye-woods, not otherwise provided for;
Felt, adhesive, for sheathing vessels;
Flints; flint, ground;
Fish, fresh caught, for daily consumption;
Fullers' earth;
Ginger root;
Gum, Arabic, Barbary, East India, Jedda, Senegal, Tragacanth, Benjamine or Benzoin, myrrh, and all other gums and resins in a crude state, not otherwise provided for;
Guttapercha, unmanufactured;
Grindstones, rough or unfinished;
Garden seeds, and all other seeds for agricultural, horticultural, medicinal, and manufacturing purposes, not otherwise provided for;
Glass, when old, not in pieces which can be cut for use, and fit only to be remanufactured;
Goods, wares, and merchandise, the growth, production, or manufacture of the United States, exported to a foreign country, and brought back to the United States in the same condition as when exported, upon which no drawback or bounty has been allowed: *Provided*, That all reg- Proviso.

ulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with;

Guano;

Household effects, old, and in use of persons or families from foreign countries, if used abroad by them and not intended for any other person or persons, or for sale;

Hair of all kinds, uncleaned and unmanufactured, and all long horsehair used for weaving, cleaned or uncleaned, drawn or undrawn;

India-rubber, in bottles, slabs, or sheets, unmanufactured;

India-rubber, milk of;

Indigo;

Ice;

Iridium;

Irris, orris root;

Ivory, unmanufactured;

Ivory nuts, or vegetable ivory;

Junk, old, and oakum;

Kelp;

Lac dye;

Lac spirits;

Lac sulphur;

Lastings, mohair cloth, silk, twist, or other manufactures of cloth, cut in strips or patterns of the size and shape for shoes, slippers, boots, bootees, gaiters, and buttons, exclusively, not combined with India-rubber;

Leeches;

Liquorice root;

Madder, ground or prepared, and madder root;

Manuscripts;

Marine coral, unmanufactured;

Medals, of gold, silver, or copper;

Machinery, suitable for the manufacture of flax and linen goods only, and imported for that purpose solely, but not including that which may be used for any other manufactures;

Maps and charts;

Mineral blue;

What shall not be deemed models.

Models of inventions, and other improvements in the arts: *Provided*, That no article or articles shall be deemed a model, or improvement which can be fitted for use;

Munjeet or India madder;

Natron;

Nickel;

Nutgalls;

Nux vomica;

Oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries;

P. 178, this vol.

Orpiment, or sulphuret of arsenic;

P. 178, this vol.

Paintings and statuary, the production of American artists residing abroad: *Provided*, The same be imported in good faith as objects of taste and not of merchandise;

Palm leaf, unmanufactured;

Pearl, mother of;

Personal and household effects, not merchandise, of citizens of the United States dying abroad;

Pine-apples;

Plantains;

Plaster of Paris, or sulphate of lime, unground;

Platina, unmanufactured;

Platina vases or retorts;

Polishing stones;

Pumice and pumice stones;

Quassia-wood;

Rags, of whatever material, except wool;
Ratans and reeds, unmanufactured;
Rottenstone;
Safflower;
Saltpetre, or nitrate of soda, or potash, when crude;
Sandal-wood;
Seedlac;
Sheathing metal, or yellow metal, not wholly of copper, nor wholly or in part of iron, ungalvanized, in sheets forty-eight inches long, and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square yard; Pp. 159, 160, this vol.
Shellac;
Shinge-bolts and stave-bolts;
Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, and silk cocoons, and silk waste;
Smalts;
Specimens of natural history, mineralogy, and botany;
Staves for pipes, hogsheads, or other casks;
Stoneware, not ornamented, above the capacity of ten gallons;
Substances expressly used for manure;
Sumac;
Terra japonica, catechu, or cutch;
Tin, in pigs, bars, or blocks;
Tortoise and other shell, unmanufactured;
Trees, shrubs, bulbs, plants, and roots, not otherwise provided for;
Turmeric;
Types, old, and fit only to be remanufactured;
Wearing apparel in actual use, and other personal effects, (not merchandise,) professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States: *Provided*, That this exemption shall not be construed to include machinery, or other articles imported for use in any manufacturing establishment, or for sale; Proviso.
Weld;
Woad or pastel;
Woods, namely: cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all cabinet woods, unmanufactured;
Wool, unmanufactured, and all hair of the goat, alpaca, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported to the United States, shall be eighteen cents, or under, per pound. See Pub. Res. No. 15, post, p. 157.

SEC. 24. *And be it further enacted*, That from and after the day and year aforesaid there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and on all articles manufactured in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem. Duty on raw articles not enumerated.

SEC. 25. *And be it further enacted*, That all goods, wares, and merchandise, which may be in the public stores on the day and year aforesaid, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day. Goods in public stores on April 1.

SEC. 26. *And be it further enacted*, That wherever the word "ton" is used in this act, in reference to weight, it shall be deemed and taken to be twenty hundred weight, each hundred weight being one hundred and twelve pounds avoirdupois. Meaning of word "ton."

SEC. 27. *And be it further enacted*, That railroad iron, partially or wholly worn, may be imported into the United States without payment of duty, under bond to be withdrawn and exported after the said railroad iron shall have been repaired or manufactured; and the Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity, character, and weight of all such impor- Railroad iron.

tations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Market value to be of the day of actual shipment.

SEC. 28. *And be it further enacted*, That in all cases where the duty upon any imports of goods, wares, or merchandise shall be subject to be levied upon the true market value of such imports in the principal markets of the country from whence the importation shall have been made, or at the port of exportation, the duty shall be estimated and collected upon the value on the day of actual shipment whenever a bill of lading shall be presented showing the date of shipment, and which shall be certified by a certificate of the United States consul, commercial agent, or other legally authorized deputy.

Annual statistical accounts of foreign commerce, how to be made up.

SEC. 29. *And be it further enacted*, That the annual statistical accounts of the commerce of the United States with foreign countries, required by existing laws, shall hereafter be made up and completed by the Register of the Treasury, under the direction of the Secretary of the Treasury, so as to comprehend and include, in tabular form, the quantity by weight or measure, as well as the amount of value, of the several articles of foreign commerce, whether dutiable or otherwise; and also a similar and separate statement of the commerce of the United States with the British Provinces, under the late, so-called, reciprocity treaty with Great Britain.

Drawback on foreign hemp.

SEC. 30. *And be it further enacted*, That from and after the day and year aforesaid, there shall be allowed a drawback on foreign hemp manufactured into cordage in the United States and exported therefrom, equal in amount to the duty paid on the foreign hemp from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawbacks respectively.

Repealing clause.

SEC. 31. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act, be, and the same are hereby, repealed: *Provided*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect, in the existing laws contained, had been inserted in and reënacted by this act.

Saving of existing laws as to collection, punishments, &c.

When goods of different values are in same invoice, duties how assessed.

SEC. 32. *And be it further enacted*, That when merchandise of the same material or description, but of different values, *are* invoiced at an average price, and not otherwise provided for, the duty shall be assessed upon the whole invoice at the rate the highest valued goods in such invoice are subject to under this act. The words value and valued, used in this act, shall be construed and understood as meaning the true market value of the goods, wares, and merchandise in the principal markets of the country from whence exported at the date of exportation.

Goods on shipboard and in public warehouses.

SEC. 33. *And be it further enacted*, That all goods, wares, and merchandise actually on shipboard, and bound to the United States, within fifteen days after the passage of this act, and all goods, wares, and merchandise in deposit in warehouse or public store on the first day of April, eighteen hundred and sixty-one, shall be subject to pay such duties as provided by law before and at the time of the passage of this act; and all goods in warehouse at the time this act takes effect, on which the duties are lessened by its provisions, may be withdrawn on payment of the duties herein provided.

Approved, March 2, 1861.

S. L., VOL. 12, p. 252.—[No. 15.] *A resolution to correct certain errors in the act entitled "An act to provide for the payment of outstanding Treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved the second of March, eighteen hundred and sixty-one.* March 2, 1861.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the act entitled "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved the second March, eighteen hundred and sixty-one, shall be so far altered and corrected as to strike from said act the following words, that is to say, from the list of articles exempt from duty: "wool, unmanufactured, and all hair of the goat, alpaca, and other like animals, unmanufactured, the value whereof, at the last port or place from whence exported to the United States, shall be eighteen cents, or under, per pound;" from section twenty-four as follows:

S. L., 1861, ch. 68, p. 137, this vol. for act.

SEC. 24. *And be it further enacted*, That all goods, wares, and merchandise, which may be in the public stores, on the day and year aforesaid, shall be subject to no other duty upon entry thereof than if the same were imported respectively after that day; and from section thirteen, as follows: "on woollen shawls, or shawls of which wool shall be the chief component material, a duty of sixteen cents per pound, and in addition thereto twenty per centum ad valorem."

P. 144, this vol.

Approved, March 2, 1861.

S. L., VOL. 12, CHAP. XVIII.—*An act to refund duties on arms imported by States.* July 25, 1861.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be and is hereby authorized to refund, out of any money in the Treasury not otherwise appropriated, the duties paid on arms imported by States, under the conditions and subject to the limitation of the act approved the tenth day of July, eighteen hundred and sixty-one, entitled "An act to refund and remit the duties on arms imported by States."

Duties paid on arms imported by States to be refunded, if the arms were for use of troops to aid in suppressing the rebellion.

1861, ch. 1, vol. 12, S. L., p. 255.

Approved, July 25, 1861.

S. L., VOL. 12, CHAP. XLV.—*An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes.* August 5, 1861.

S. L., 1862, ch 163. See p. 178, this vol. for act.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, from and after the date of the passage of this act, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say: First, On raw sugar, commonly called muscovado or brown sugar, and on sugars not advanced above number twelve, Dutch standard, by claying, boiling, clarifying, or other process, and on sirup of sugar or of sugar-cane and concentrated molasses, or concentrated melado, two cents per pound; and on white and clayed sugar, when advanced beyond the raw state, above number twelve, Dutch standard, by clarifying or other process, and not yet refined, two and a half cents per pound; on refined sugars, whether loaf, lump, crushed, or pulverized, four cents per pound; on sugars after being refined, when they are tinctured, colored, or in any way adulterated, and on sugar-candy, six cents per pound; on molasses, five cents per gallon: *Provided*, That all sirups of sugar or of sugar-cane, concentrated molasses or melado, entered under the name of molasses, or any other name than sirup of

Specific duties on certain imports.

Sugar.

Proviso.

Sirups of sugar, &c., entered as molasses, to be forfeited.

sugar or of sugar-cane, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States. On all teas, fifteen cents per pound; on almonds, four cents per pound: shelled almonds, six cents per pound; on brimstone, crude, three dollars per ton; on brimstone, in rolls, six dollars per ton; on coffee, of all kinds, four cents per pound; on cocoa, three cents per pound; on cocoa leaves and cocoa shells, two cents per pound; on cocoa, prepared or manufactured, eight cents per pound; on chicory root, one cent per pound; and on chicory ground, two cents per pound; on chocolate, six cents per pound; on cassia, ten cents per pound; cassia buds, fifteen cents per pound; on cinnamon, twenty cents per pound; on cloves, eight cents per pound; on cayenne pepper, six cents per pound; on cayenne pepper, ground, eight cents per pound; on currants, five cents per pound; on argol, three cents per pound; on cream tartar, six cents per pound; on tartaric acid, tartar emetic, and rochelle salts, ten cents per pound; on dates, two cents per pound; on figs, five cents per pound; on ginger root, three cents per pound; on ginger, ground, five cents per pound; on liquorice paste and juice, five cents per pound; liquorice root, one cent per pound; on mace and nutmegs, twenty-five cents per pound; on nuts of all kinds, not otherwise provided for, two cents per pound; on pepper, six cents per pound; on pimento, six cents per pound; on plums, five cents per pound; on prunes, five cents per pound; on raisins, five cents per pound; on unmanufactured Russia hemp, forty dollars per ton; on Manilla and other hemps of India, twenty-five dollars per ton; on lead, in pigs or bars, one dollar and fifty cents per one hundred pounds; in sheets, two dollars and twenty-five cents per one hundred pounds; on white lead, dry or ground in oil, and red lead, two dollars and twenty-five cents per one hundred pounds; on salt, in sacks, eighteen cents per one hundred pounds, and in bulk, twelve cents per one hundred pounds; on soda ash, one-half cent per pound; on bicarbonate of soda, one cent per pound; on sal soda, one-half cent per pound; on caustic soda, one cent per pound; on chloride of lime, thirty cents per one hundred pounds; on saltpetre, crude, one cent per pound: refined, or partially refined, two cents per pound; spirits of turpentine, ten cents per gallon; on oil of cloves, seventy cents per pound; on brandy, one dollar and twenty-five cents per gallon; on spirits distilled from grain, or other materials, fifty cents per gallon; on gum copal, and other gums or resinous substances used for the same or similar purposes as gum copal, ten cents per pound.

Teas.
Almonds, &c.

Ad valorem duties on certain imports.

SEC. 2. *And be it further enacted*, That from and after the day and year aforesaid, there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say: On arrow-root, twenty per centum ad valorem; on ginger, preserved or pickled, thirty per centum ad valorem; on limes, lemons, oranges, bananas, and plantains, twenty per centum ad valorem; on Peruvian bark, fifteen per centum ad valorem; on quinine, thirty per centum ad valorem; on rags, of whatever material, ten per centum ad valorem; on gunpowder, thirty per centum ad valorem; on feathers and downs, thirty per centum ad valorem; on hides, ten per centum ad valorem; on sole and bend leather, thirty per centum ad valorem; on I[n]dia rubber, raw or unmanufactured, ten per centum ad valorem; on I[n]dia-rubber shoes and boots, thirty per centum ad valorem; on ivory, unmanufactured, and on vegetable ivory, ten per centum ad valorem; on wines of all kinds, fifty per centum ad valorem; on silk in the gum, not more advanced in the manufacture than single tram and thrown or organzine, twenty-five per centum ad valorem; on all silks valued at not over one dollar per square yard, thirty per centum ad valorem; on all silks valued over one dollar per square yard, forty per centum ad valorem; on all silk velvets or velvets of which silk is the component material of chief value, valued at three dollars per square yard, or under, thirty per centum ad valorem; valued at over three dollars per square yard, forty per centum ad valorem; on floss silks, thirty per centum ad valorem; on silk ribbons, galloons, braids, fringes, laces, tassels, buttons, button-

cloths, trimmings, and on silk twist, twist composed of mohair and silk, sewing silk in gum or purified, and all other manufactures of silk, or of which silk shall be the component material of chief value, not otherwise provided for, forty per centum ad valorem.

Certain articles imported in foreign vessels to pay certain additional duty.

SEC. 3. *And be it further enacted*, That all articles, goods, wares, and merchandise, imported from beyond the Cape of Good Hope in foreign vessels, not entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges, and all other articles, goods, wares, and merchandise not imported direct from the place of their growth or production, or in foreign vessels, entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges, shall be subject to pay, in addition to the duties imposed by this act, ten per centum ad valorem: *Provided*, That this rule shall not apply to goods, wares, and merchandise imported from beyond the Cape of Good Hope in American vessels.

Proviso.

Drawback on certain articles.

SEC. 4. *And be it further enacted*, That, from and after the passage of this act, there shall be allowed, on all articles wholly manufactured of materials imported, on which duties have been paid when exported, a drawback, equal in amount to the duty paid on such materials and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury: *Provided*, That ten per centum on the amount of all drawbacks, so allowed, shall be retained for the use of the United States by the collectors paying such drawbacks, respectively.

Rules.

Proviso.

Ten per cent to be retained.

Certain goods on shipboard and all goods in warehouses, &c., to pay former rate of duties.

SEC. 5. *And be it further enacted*, That all goods, wares, and merchandise, actually on shipboard and bound to the United States, and all goods, wares, and merchandise, on deposit in warehouses or public stores at the date of the passage of this act, shall be subject to pay such duties as provided by law before and at the time of the passage of this act: *Provided*, That all goods deposited in public store or bonded warehouse after this act takes effect and goes into operation, if designed for consumption in the United States, must be withdrawn therefrom, or the duties thereon paid in three months after the same are deposited, and goods designed for exportation and consumption in foreign countries may be withdrawn by the owner at any time before the expiration of three years after the same are deposited, such goods, if not withdrawn in three years, to be regarded as abandoned to the government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the Treasury: *Provided*, That merchandise upon which the owner may have neglected to pay duties within three months from the time of its deposit may be withdrawn and entered for consumption at any time within two years of the time of its deposit upon the payment of the legal duties, with an addition of twenty-five per centum thereto: *Provided, also*, That merchandise upon which duties have been paid, if exported to a foreign country, within three years, shall be entitled to return duties, proper evidence of such merchandise having been landed abroad to be furnished to the collector by the importer, one per centum of said duties to be retained by the government.

Proviso.

Duties on bonded goods to be paid in three months, if, &c.

Proviso.

Further proviso.

[Repealed, 1862, ch. 163, § 21, S. L. P. 169, this vol. for act.

Amendments of act 1861, ch. 68, §§ 6, 7, 12, 13, 14, 15, 19, 22, 23. See pp. 139, 140, 143, 144, 145, 146, 150, 152, of this vol.

SEC. 6. *And be it further enacted*, That the act entitled "An Act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved March two, eighteen hundred and sixty-one, be, and the same is hereby amended, as follows—that is to say, First, in section six, article first, after the words "in cordials and," strike out "liquors," and insert "liqueurs;" Second, in the same section, after the word "represent," insert "*Provided, also*, That no lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and all other spirituous beverages, than that now fixed by law for the description of first proof, but shall be increased in proportion for any greater strength than the strength of first proof;" Third, in section seven, clause fifth, the words "on screws, washed or plated, and all other screws, of iron or any other metal," shall be stricken out, and the words "on screws, of any other metal than iron," shall be inserted; Fourth, section twelve, article first,

after the words "eighteen cents," where they first occur, insert "or less;" Fifth, section thirteen, article second, after the word "manufacturer," insert "except hosiery;" Sixth, in the same section, article third, strike out "wool," wherever it occurs, and insert in each place "worsted;" Seventh, in section fourteen, article first, after the words "ten per centum," insert "ad valorem;" Eighth, in section fifteen, before the word "yarns" insert "hemp;" in the same section, after the word "sheetings," insert "of flax or hemp;" and strike out "jute goods," and in lieu thereof insert "jute yarns;" Ninth, in section twenty-two, strike out the words "unwrought clay, three dollars per ton;" Tenth, in section nineteen, strike out "compositions of glass or paste, not set, intended for use by jewellers;" Eleventh, in section twenty-two, strike out "compositions of glass or paste, when set;" Twelfth, in section twenty-three, article sheathing metal, strike out "yard" and insert "foot."

Repealing clause.

SEC. 7. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed; *Provided*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect in the existing laws contained, had been inserted in and re-enacted by this act.

Saving as to laws for collection, &c.

Direct tax of $20,000,000, how apportioned.

1862, ch. 98, S. L., p. 422.

1862, ch. 119, S. L., p. 489.

SEC. 8. *And be it further enacted*, That a direct tax of twenty millions of dollars be and is hereby annually laid upon the United States, and the same shall be and is hereby apportioned to the States, respectively, in manner following:

Maine. To the State of Maine, four hundred and twenty thousand eight hundred and twenty-six dollars.

New Hampshire. To the State of New Hampshire, two hundred and eighteen thousand four hundred and six and two-third dollars.

Vermont. To the State of Vermont, two hundred and eleven thousand and sixty-eight dollars.

Massachusetts. To the State of Massachusetts, eight hundred and twenty-four thousand five hundred and eighty-one and one-third dollars.

Rhode Island. To the State of Rhode Island, one hundred and sixteen thousand nine hundred and sixty-three and two-third dollars.

Connecticut. To the State of Connecticut, three hundred and eight thousand two hundred and fourteen dollars.

New York. To the State of New York, two million six hundred and three thousand nine hundred and eighteen and two-third dollars.

New Jersey. To the State of New Jersey, four hundred and fifty thousand one hundred and thirty-four dollars.

Pennsylvania. To the State of Pennsylvania, one million nine hundred and forty-six thousand seven hundred nineteen and one-third dollars.

Delaware. To the State of Delaware, seventy-four thousand six hundred and eighty-three and one-third dollars.

Maryland. To the State of Maryland, four hundred and thirty-six thousand eight hundred and twenty-three and one-third dollars.

Virginia. To the State of Virginia, nine hundred and thirty-seven thousand five hundred and fifty and two-third dollars.

North Carolina. To the State of North Carolina, five hundred and seventy-six thousand one hundred and ninety-four and two-third dollars.

South Carolina. To the State of South Carolina, three hundred and sixty-three thousand five hundred and seventy and two-third dollars.

Georgia. To the State of Georgia, five hundred and eighty-four thousand three hundred and sixty-seven and one-third dollars.

Alabama. To the State of Alabama, five hundred and twenty-nine thousand three hundred and thirteen and one-third dollars.

Mississippi. To the State of Mississippi, four hundred and thirteen thousand eighty-four and two-third dollars.

Louisiana. To the State of Louisiana, three hundred and eighty-five thousand eight hundred and eighty-six and two-third dollars.

To the State of Ohio, one million five hundred and sixty-seven thousand eighty-nine and one-third dollars. Ohio.

To the State of Kentucky, seven hundred and thirteen thousand six hundred and ninety-five and one-third dollars. Kentucky.

To the State of Tennessee, six hundred and sixty-nine thousand four hundred and ninety-eight dollars. Tennessee.

To the State of Indiana, nine hundred and four thousand eight hundred and seventy-five and one-third dollars. Indiana.

To the State of Illinois, one million one hundred and forty-six thousand five hundred and fifty-one and one-third dollars. Illinois.

To the State of Missouri, seven hundred and sixty-one thousand one hundred and twenty-seven and one-third dollars.[1] Missouri. S. L., vol. 12, p. 600

To the State of Kansas, seventy-one thousand seven hundred and forty-three and one-third dollars. Kansas.

To the State of Arkansas, two hundred and sixty-one thousand eight hundred and eighty-six dollars. Arkansas.

To the State of Michigan, five hundred and one thousand seven hundred and sixty-three and one-third dollars. Michigan.

To the State of Florida, seventy-seven thousand five hundred and twenty-two and two-third dollars. Florida.

To the State of Texas, three hundred and fifty-five thousand one hundred and six and two-third dollars. Texas.

To the State of Iowa, four hundred and fifty-two thousand and eighty-eight dollars. Iowa.

To the State of Wisconsin, five hundred and nineteen thousand six hundred and eighty-eight and two-third dollars. Wisconsin.

To the State of California, two hundred and fifty-four thousand five hundred and thirty-eight and two-third dollars. California.

To the State of Minnesota, one hundred and eight thousand five hundred and twenty-four dollars. Minnesota.

To the State of Oregon, thirty-five thousand one hundred and forty and two-third dollars. Oregon.

To the Territory of New Mexico, sixty-two thousand six hundred and forty-eight dollars. New Mexico. S. L., vol. 12, p. 489.

To the Territory of Utah, twenty-six thousand nine hundred and eighty-two dollars. Utah.

To the Territory of Washington, seven thousand seven hundred and fifty-five and one-third dollars. Washington.

To the Territory of Nebraska, nineteen thousand three hundred and twelve dollars. Nebraska.

To the Territory of Nevada, four thousand five hundred and ninety-two and two-third dollars. Nevada.

To the Territory of Colorado, twenty-two thousand nine hundred and five and one-third dollars. Colorado.

To the Territory of Dakota, three thousand two hundred and forty-one and one-third dollars. Dakota.

To the District of Columbia, forty-nine thousand four hundred and thirty-seven and one-third dollars. District of Columbia.

SEC. 9. *And be it further enacted*, That, for the purpose of assessing the above tax and collecting the same, the President of the United States be, and he is hereby authorized, to divide, respectively, the States and Territories of the United States and the District of Columbia into convenient collection districts, and to nominate and, by and with the advice of the Senate, to appoint an assessor and a collector for each such district, who shall be freeholders and resident within the same: *Provided*, That any of said States and Territories, as well as the District of Columbia, may, if the President shall deem it proper, be erected into one district: *And, provided further*, That the appointment of said assessors and collectors, or any of them, shall not be made until on or after the second Tuesday in February, one thousand eight hundred and sixty-two.

Collection districts for assessing and collecting the tax.

Assessors and collectors.

Proviso.

Assessors and collectors not to be appointed before, &c.

[1] NOTE.—Page 600 refers to the reimbursement of Missouri for money expended in raising and arming troops for suppression of the rebellion.

Collectors to give bond before entering upon duty. Amount and sureties, &c.

SEC. 10. *And be it further enacted*, That before any such collector shall enter upon the duties of his office he shall execute a bond for such amount as shall be prescribed by the Secretary of the Treasury, with sureties to be approved as sufficient by the Solicitor of the Treasury, containing the condition that said collector shall justly and faithfully account for to the United States, and pay over, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; which bond shall be filed in the office of the First Comptroller of the Treasury, to be by him directed to be put in suit upon any breach of the condition thereof. And such collectors shall, from time to time, renew, strengthen, and increase their official bonds, as the Secretary of the Treasury may direct.

Collection district to be divided into assessment districts.

Assistant assessors.

Oath.

Certificate.

Penalty for acting without oath.

SEC. 11. *And be it further enacted*, That each of the assessors shall divide his district into a convenient number of assessment districts, within each of which he shall appoint one respectable freeholder to be assistant assessor; and each assessor and assistant assessor so appointed, and accepting the appointment, shall, before he enters on the duties of his appointment, take and subscribe, before some competent magistrate, or some collector, to be appointed by this act, (who is hereby empowered to administer the same,) the following oath or affirmation, to wit: "I, A. B., do swear, or affirm, (as the case may be,) that I will, to the best of my knowledge, skill, and judgment, diligently and faithfully execute the office and duties of assessor for, (naming the assessment district.) without favor or partiality, and that I will do equal right and justice in every case in which I shall act as assessor." And a certificate of such oath or affirmation shall be delivered to the collector of the district for which such assessor or assistant assessor shall be appointed. And every assessor or assistant assessor acting in the said office without having taken the said oath or affirmation shall forfeit and pay one hundred dollars, one moiety thereof to the use of the United States, and the other moiety thereof to him who shall first sue for the same; to be recovered, with costs of suit, in any court having competent jurisdiction.

Secretary of Treasury to establish regulations under this act, and frame instructions.

Assessors and assistants to follow them.

SEC. 12. *And be it further enacted*, That the Secretary of the Treasury shall establish regulations suitable and necessary for carrying this act into effect; which regulations shall be binding on each assessor and his assistants in the performance of the duties enjoined by or under this act, and shall also frame instructions for the said assessors and their assistants; pursuant to which instructions the said assessors shall, on the first day of March next, direct and cause the several assistant assessors in the district to inquire after and concerning all lands, lots of ground, with their improvements, buildings, and dwelling-houses, made liable to taxation under this act by reference as well to any lists of assessment or collection taken under the laws of the respective States, as to any other records or documents, and by all other lawful ways and means, and to value and enumerate the said objects of taxation in the manner prescribed by this act, and in conformity with the regulations and instructions above mentioned.

Direct tax.

Real estate.

Valuation to be as of April 1, 1862.

1862, ch. 98, § 15. Vol. 12, S. L, p. 426.

Exemptions.

SEC. 13. *And be it further enacted*, That the said direct tax laid by this act shall be assessed and laid on the value of all lands and lots of ground, with their improvements and dwelling-houses, which several articles subject to taxation shall be enumerated and valued, by the respective assessors, at the rate each of them is worth in money on the first day of April, eighteen hundred and sixty-two: *Provided, however*, That all property, of whatever kind, coming within any of the foregoing descriptions, and belonging to the United States or any State, or permanently or specially exempted from taxation by the laws of the State wherein the same may be situated at the time of the passage of this act, together with such property belonging to any individual, who actually resides thereon, as shall be worth the sum of five hundred dollars, shall be exempted from the aforesaid enumeration and valuation, and from the direct tax aforesaid: *And provided further*, That in making

such assessment due regard shall be had to any valuation that may have been made under the authority of the State or Territory at any period nearest to said first day of April.

Property owners to furnish lists upon request.

SEC. 14. *And be it further enacted*, That the respective assistant assessors shall, immediately after being required as aforesaid by the assessors, proceed through every part of their respective districts, and shall require all persons owning, possessing, or having the care or management of any lands, lots of ground, buildings, or dwelling-houses, lying and being within the collection district where they reside, and liable to a direct tax as aforesaid, to deliver written lists of the same; which lists shall be made in such manner as may be directed by the assessor, and, as far as practicable, conformably to those which may be required for the same purpose under the authority of the respective States.

If owner has no list and will disclose, officer to make list.

SEC. 15. *And be it further enacted*, That if any person owning, possessing, or having the care or management of property liable to a direct tax, as aforesaid, shall not be prepared to exhibit a written list when required, as aforesaid, and shall consent to disclose the particulars of any and all the lands and lots of ground, with their improvements, buildings, and dwelling-houses, taxable as aforesaid, then, and in that case, it shall be the duty of the officer to make such list, which, being distinctly read and consented to, shall be received as the list of such person.

Penalty for delivering or disclosing fraudulent list.

SEC. 16. *And be it further enacted*, That if any such person shall deliver or disclose to any assessor or assistant assessor appointed in pursuance of this act, and requiring a list or lists, as aforesaid, any false or fraudulent list, with intent to defeat or evade the valuation or enumeration hereby intended to be made, such person, so offending, and being thereof convicted before any court having competent jurisdiction, shall be fined in a sum not exceeding five hundred dollars, at the discretion of the court, and shall pay all costs and charges of prosecution; and the valuation and enumeration required by this act shall, in all such cases, be made, as aforesaid, upon lists, according to the form above described, to be made out by the assessors and assistant assessors, respectively; which lists the said assessors are hereby authorized and required to make according to the best information they can obtain, and for the purpose of making which they are hereby authorized to enter into and upon all and singular the premises, respectively; and from the valuation and enumeration so made there shall be no appeal.

Lists, how to be made in such cases.

No appeal from valuation, &c.

Notice to owner to furnish list in certain cases.

SEC. 17. *And be it further enacted*, That in case any person shall be absent from his place of residence at the time an assessor shall call to receive the list of such person, it shall be the duty of such assessor or assistant assessor to leave at the house or place of residence of such person, with some person of suitable age and discretion, a written note or memorandum requiring him to present to such assessor the list or lists required by this act within ten days from the date of such note or memorandum.

Proceedings when list is not given upon notice or request.

SEC. 18. *And be it further enacted*, That if any person, on being notified or required as aforesaid, shall refuse or neglect to give such list or lists as aforesaid within the time required by this act, it shall be the duty of the assessor for the assessment district within which such person shall reside, and he is hereby authorized and required, to enter into and upon the lands, buildings, dwelling-houses, and premises, if it be necessary, of such persons so refusing or neglecting, and to make, according to the best information which he can obtain, and on his own view and information, such lists of the lands and lots of ground, with their improvements, buildings, and dwelling-houses, owned or possessed, or under the care or management of such person, as are required by this act; which lists so made and subscribed by such assessor shall be taken and reputed as good and sufficient lists of the persons and property for which such person is to be taxed for the purposes of this act.

Property of absent owners, list how made.

SEC. 19. *And be it further enacted*, That whenever there shall be in any assessment district any property, lands, and lots of ground, build-

ings, or dwelling-houses, not owned or possessed by, or under the care and management of, any person or persons within such district, and liable to be taxed as aforesaid, and no list of which shall be transmitted to the assessor in the manner provided by this act, it shall be the duty of the assessor for such district, and he is hereby authorized and required, to enter into and upon the real estate, if it be necessary, and take such view thereof, and make lists of the same, according to the form prescribed, which lists, being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, under and for the purposes of this act.

Lists how made of property in another collection district.

SEC. 20. *And be it further enacted*, That the owners, possessors, or persons having the care or management of lands, lots of ground, buildings, and dwelling-houses, not lying or being within the assessment district in which they reside, shall be permitted to make out and deliver the lists thereof required by this act, (provided the assessment district in which the said objects of taxation lie or be is therein distinctly stated,) at the time and in the manner prescribed, to the assessor of the assessment district wherein such persons reside. And it shall be the duty of the assessors, in all such cases, to transmit such lists, at the time and in the manner prescribed for the transmission of the lists of the objects of taxation lying and being within their respective assessment districts, to the assessor of the collection district wherein the said objects of taxation shall lie or be immediately after the receipt thereof; and the said lists shall be valid and sufficient for the purposes of this act; and on the delivery of every such list, the person making and delivering the same shall pay to the assessor one dollar, which he shall retain to his own use.

Lists to be taken in reference to a day certain.

SEC. 21. *And be it further enacted*, That the lists aforesaid shall be taken with reference to the day fixed for that purpose by this act, as aforesaid; and the assistant assessors, respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists; the first of which shall exhibit, in alphabetical order, the names of all persons liable to pay a tax under this act residing within the

List of residents.

assessment district, together with the value and assessment of the objects liable to taxation within such district for which each such person is liable, and, whenever so required by the assessor, the amount of direct tax payable by each person on such objects under the State laws

Of nonresidents.

imposing direct taxes; and the second list shall exhibit, in alphabetical order, the names of all persons residing out of the collection district, owners of property within the district, together with the value and assessment thereof, with the amount of direct tax payable thereon as

Assessor to devise form of lists.

aforesaid. The forms of the said general list shall be devised and prescribed by the assessor, and lists taken according to such form shall be made out by the assistant assessors and delivered to the assessor within sixty days after the day fixed by this act, as aforesaid, requiring lists

Penalty on assistant assessor for neglect of duty.

from individuals. And if any assistant assessor shall fail to perform any duty assigned by this act within the time prescribed by his precept, warrant, or other legal instructions, not being prevented therefrom by sickness or other unavoidable accident, every such assistant assessor shall be discharged from office, and shall, moreover, forfeit and pay two hundred dollars, to be recovered for the use of the United States in any court having competent jurisdiction, with costs of suit.

Notice to be given when lists, valuations, &c., are completed.

SEC. 22. *And be it further enacted*, That immediately after the valuations and enumerations shall have been completed as aforesaid, the assessor in each collection district shall, by advertisement in some public newspaper, if any there be in such district, and by written notifications to be publicly posted up in at least four of the most public places in each collection district, advertise all persons concerned of the place where the said lists, valuations, and enumerations may be seen and examined; and that during twenty-five days after the publication of the notifications, as aforesaid, appeals will be received and determined by him relative to any erroneous or excessive valuations or enumerations by the assessor. And it shall be the duty of the assessor

in each collection district, during twenty-five days after the date of publication to be made as aforesaid, to submit the proceedings of the assistant assessors and the list by them received or taken as aforesaid to the inspection of any and all persons who shall apply for that purpose; and the said assessors are hereby authorized to receive, hear, and determine, in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assessors: *Provided always*, That it shall be the duty of said assessor to advertise and attend, not less than two successive days of the said twenty-five, at the court-house of each county within his collection district, there to receive and determine upon the appeals aforesaid: *And provided also*, That the question to be determined by the assessor, on an appeal respecting the valuation of property, shall be, whether the valuation complained of be or be not in a just relation or proportion to other valuations in the same collection district. And all appeals to the assessors, as aforesaid, shall be made in writing, and shall specify the particular cause, matter, or thing respecting which a decision is requested; and shall, moreover, state the ground or principle of inequality or error complained of. And the assessor shall have power to re-examine and equalize the valuations as shall appear just and equitable; but no valuation shall be increased without a previous notice, of at least five days, to the party interested, to appear and object to the same, if he judge proper; which notice shall be given by a note in writing, to be left at the dwelling-house of the party by such assessor or an assistant assessor.

Assessors to submit proceedings of assistants to inspection, &c.; to hear and determine appeals.

How valuations are to be determined.

Appeals to be in writing, what to contain.

Valuations may be re-examined and equalized, not to be increased without notice, &c.

SEC. 23. *And be it further enacted*, That whenever a State, Territory, or the District of Columbia shall contain more than one collection district, the assessors shall have power, on examination of the lists rendered by the assistant assessors, according to the provisions of this act, to revise, adjust, and equalize the valuation of lands and lots of ground, with their improvements, buildings, and dwelling-houses, between such collection districts, by deducting from or adding to either such a rate per centum as shall appear just and equitable.

If more than one collection district in a State, &c., the assessors may equalize, &c.

SEC. 24. *And be it further enacted*, That the assessors shall, immediately after the expiration of the time for hearing and deciding appeals, make out correct lists of the valuation and enumeration in each collection district, and deliver the same to the board of assessors hereinafter constituted in and for the States respectively. And it shall be the duty of the assessors in each State to convene in general meeting at such time and place as shall be appointed and directed by the Secretary of the Treasury. And the said assessors, or a majority of them, so convened, shall constitute, and they are hereby constituted, a board of assessors for the purposes of this act, and shall make and establish such rules and regulations as to them shall appear necessary for carrying such purposes into effect, not being inconsistent with this act or the laws of the United States.

Assessors to make out lists of valuations and deliver to board of assessors.

Board, how constituted.

SEC. 25. *And be it further enacted*, That the said board of assessors, convened and organized as aforesaid, shall, and may, appoint a suitable person or persons to be their clerk or clerks, but not more than one for each collection district, who shall hold his or their office or offices at the pleasure of said board of assessors, and whose duty it shall be to receive, record, and preserve all tax lists, returns, and other documents delivered and made to the said board of assessors, and who shall take an oath (or affirmation if conscientiously scrupulous of taking an oath) faithfully to discharge his or their trust; and in default of taking such oath or affirmation, previous to entering on the duties of such appointment, or on failure to perform any part of the duties enjoined on him or them respectively by this act, he or they shall respectively forfeit and pay the sum of two hundred dollars for the use of the United States, to be recovered in any court having competent jurisdiction, and shall also be removed from office.

Board of assessors to appoint clerks.

Number and duty of clerks.

Penalty for acting without taking oath.

SEC. 26. *And be it further enacted*, That it shall be the duty of the said clerks to record the proceedings of the said board of assessors, and

Duty of clerks.

to enter on the record the names of such of the assessors as shall attend any general meeting of the board of assessors for the purposes of this act. And if any assessor shall fail to attend such general meeting his absence shall be noted on the said record, and he shall, for every day he may be absent therefrom, forfeit and pay the sum of ten dollars for the use of the United States. And if any assessor shall fail or neglect to furnish the said board of assessors with the lists of valuation and enumeration of each assessment district within his collection district within three days after the time appointed as aforesaid for such general meeting of the said board of assessors, he shall forfeit and pay the sum of five hundred dollars for the use of the United States, and moreover shall forfeit his compensation as assessor. And it shall be the duty of the clerks of the said board of assessors to certify to the Secretary of the Treasury an extract of the minutes of the board, showing such failures or neglect, which shall be sufficient evidence of the forfeiture of such compensation to all intents and purposes: *Provided always*, That it shall be in the power of the Secretary of the Treasury to exonerate such assessor or assessors from the forfeiture of the said compensation, in whole or in part, as to him shall appear just and equitable.

Penalty on assessor for not attending general meeting of board; for failing to furnish lists.

Secretary of Treasury may exonerate assessor.

Board to make out equalization and apportionment.

SEC. 27. *And be it further enacted*, That if the said board of assessors shall not, within three days after the first meeting thereof as aforesaid, be furnished with all the lists of valuation of the several counties and State districts of any State, they shall nevertheless proceed to make out the equalization and apportionment by this act directed, and they shall assign to such counties and State districts the valuation lists of which shall not have been furnished, such valuation as they shall deem just and right; and the valuation thus made to such counties and State districts by the board of assessors shall be final, and the proper quota of direct tax shall be and is hereby declared to be imposed thereon accordingly.

Their valuation to be final, and the basis of taxation.

Board of assessors to revise and adjust lists.

SEC. 28. *And be it further enacted*, That it shall be the duty of the said board of assessors diligently and carefully to consider and examine the said lists of valuation, and they shall have power to revise, adjust, and equalize the valuation of property in any county or State district, by adding thereto, or deducting therefrom, such a rate per centum as shall, under the valuation of the several counties and State districts, be just and equitable: *Provided*, The relative valuation of property in the same county shall not be changed, unless manifest error or imperfection shall appear in any of the lists of valuation, in which case the said board of assessors shall have power to correct the same, as to them shall appear just and right. And if, in consequence of any revisal, change, and alteration of the said valuation, any inequality shall be produced in the apportionment of the said direct tax to the several States as aforesaid, it shall be the duty of the Secretary of the Treasury to report the same to Congress, to the intent that provision may be made by law for rectifying such inequality.

Relative valuation not to be changed unless, &c.

Inequalities of taxation to be reported to Congress.

Board to apportion tax.

SEC. 29. *And be it further enacted*, That as soon as the said board of assessors shall have completed the adjustment and equalization of the valuation aforesaid, they shall proceed to apportion to each county and State district its proper quota of direct tax. And the said board of assessors shall, within twenty days after the time appointed by the Secretary of the Treasury for their first meeting, complete the said apportionment, and shall record the same; they shall thereupon further deliver to each assessor a certificate of such apportionment, together with the several lists by the assessors respectively presented to the board as aforesaid, and transmit to the Secretary of the Treasury a certificate of the apportionment by them made as aforesaid; and the assessors, respectively, shall thereupon proceed to revise their respective lists, and alter and make the same in all respects conformable to the apportionment aforesaid by the said board of assessors; and the said assessors, respectively, shall make out lists containing the sums payable according to the provisions of this act upon every object of taxation in

Other duties in regard to tax.

Assessors to make their lists conform.

and for each collection district; which lists shall contain the name of each person residing within the said district, owning or having the care or superintendence of property lying within the said district which is liable to the said tax, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district liable to the payment of the said tax, not owned or occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sum payable, and the names of the respective proprietors, where known. And the said assessors shall furnish to the collectors of the several collection districts, respectively, within thirty-five days after the apportionment is completed, as aforesaid, a certified copy of such list or lists for their proper collection districts, and in default of performance of the duties enjoined on the board of assessors and assessors, respectively, by this section, they shall severally and individually forfeit and pay the sum of five hundred dollars to the use of the United States, to be recovered in any court having competent jurisdiction. And it is hereby enacted and declared that the valuation, assessment, equalization, and apportionment, made by the said board of assessors, as aforesaid, shall be and remain in full force and operation for laying, levying, and collecting, yearly and every year, the annual direct tax by this act laid and imposed, until altered, modified, or abolished by law.

Contents of lists.

Lists to be given to collectors.

Penalty on assessor, &c., under this section.

Valuation and apportionment to continue until altered.

SEC. 30. *And be it further enacted*, That there shall be allowed and paid to the several assessors and assistant assessors, for their services under this act; to each assessor two dollars per day for every day employed in making the necessary arrangements and giving the necessary instructions to the assistant assessors for the valuation, and three dollars per day for every day employed in hearing appeals, revising valuations, and making out lists agreeably to the provisions of this act, and one dollar for every hundred taxable persons contained in the tax list, as delivered by him to said board of assessors; to each assistant assessor two dollars for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose to be certified by the assessor and approved by the commissioner of taxes, and one dollar for every hundred taxable persons contained in the tax lists, as completed and delivered by him to the assessor; to each of the assessors constituting the board of assessors, as aforesaid, for every day's actual attendance at said board, the sum of three dollars, and for travelling to and from the place designated by the Secretary of the Treasury, ten cents for each mile, by the most direct and usual route; and to each of the clerks of said board two dollars for every day's actual attendance thereon. And the said board of assessors, and said assessors, respectively, shall be allowed their necessary and reasonable charges for stationery and blank books used in the execution of their duties; and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized, and shall be paid at the Treasury, and such amount as shall be required for such payment is hereby appropriated.

Pay of assessors and assistant assessors.

Allowed for stationery and blank books.

SEC. 31. *And be it further enacted*, That each collector, on receiving a list, as aforesaid, from the said assessors, respectively, shall subscribe three receipts; one of which shall be given on a full and correct copy of such list, which list shall be delivered by him to, and shall remain with, the assessor of his collection district, and shall be open to the inspection of any person who may apply to inspect the same; and the other two receipts shall be given on aggregate statements of the lists aforesaid, exhibiting the gross amount of taxes to be collected in each county or State district contained in the collection district, one of which aggregate statements and receipts shall be transmitted to the Secretary, and the other to the First Comptroller of the Treasury.

Collector on receiving list to give three receipts.

SEC. 32. *And be it further enacted*, That each collector, before receiving any list, as aforesaid, for collection, shall give bond, with one or more good and sufficient sureties, to be approved by the Solicitor of the Treasury, in the amount of the taxes assessed in the collection district

Collector to give bond before receiving list.

Form, penalty, &c., of bond.

for which he has been or may be appointed; which bond shall be payable to the United States, with condition for the true and faithful discharge of the duties of his office according to law, and particularly for the due collection and payment of all moneys assessed upon such district, and the said bond shall be transmitted to the Solicitor of the Treasury, and, after approval by him, shall be deposited in the office of the First Comptroller of the Treasury: *Provided always*, That nothing herein contained shall be deemed to annul or in anywise impair the obligation of the bond heretofore given by any collector; but the same shall be and remain in full force and virtue, anything in this act to the contrary thereof in anywise notwithstanding.

Proviso.

Tax assessed to be a lien for two years.

SEC. 33. *And be it further enacted*, That the annual amount of the taxes so assessed shall be and remain a lien upon all lands and other real estate of the individuals who may be assessed for the same, during two years after the time it shall annually become due and payable; and the said lien shall extend to each and every part of all tracts or lots of land or dwelling-houses, notwithstanding the same may have been divided or alienated in part.

Collector may appoint deputies and revoke appointments, &c.

SEC. 34. *And be it further enacted*, That each collector shall be authorized to appoint, by an instrument of writing under his hand and seal, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke the powers of any deputy, giving public notice thereof in that portion of the district assigned to such deputy; and each such deputy shall have the like authority, in every respect, to collect the direct tax so assessed within the portion of the district assigned to him which is by this act vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done as deputy collector by any of his deputies whilst acting as such: *Provided*, That nothing herein contained shall prevent any collector from collecting himself the whole or any part of the tax so assessed and payable in his district.

Authority of deputy.

Collector responsible for moneys collected.

Proviso.

Collector to advertise that tax is due and payable, &c.;

SEC. 35. *And be it further enacted*, That each of the said collectors shall, within ten days after receiving his collection list from the assessors, respectively, as aforesaid, and annually, within ten days after he shall be so required by the Secretary of the Treasury, advertise in one newspaper printed in his collection district, if any there be, and by notifications, to be posted up in at least four public places in his collection district, that the said tax has become due and payable, and state the times and places at which he or they will attend to receive the same, which shall be within twenty days after such notification; and with respect to persons who shall not attend, according to such notifications, it shall be the duty of each collector, in person or by deputy, to apply once at their respective dwellings within such district, and there demand the taxes payable by such persons, which application shall be made within sixty days after the receipt of the collection lists, as aforesaid, or after the receipt of the requisition of the Secretary of the Treasury, as aforesaid, by the collectors; and if the said taxes shall not be then paid, or within twenty days thereafter, it shall be lawful for such collector, or his deputies, to proceed to collect the said taxes by distraint and sale of the goods, chattels, or effects of the persons delinquent as aforesaid. And in case of such distraint, it shall be the duty of the officer charged with the collection to make, or cause to be made, an account of the goods or chattels which may be distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels, or effects, or at his or her dwelling, with some person of suitable age and discretion, with a note of the sum demanded, and the time and place of sale; and the said officer shall forthwith cause a notification to be publicly posted up at two of the taverns nearest to the residence of the person whose property shall be distrained, or at the court-house of the same county, if not more than ten miles distant, which notice shall specify the articles distrained, and the time and place for the

to demand at dwellings taxes not paid;

to distrain if not paid within, &c.

Duty of officer in case of distraint.

sale thereof, which time shall not be less than ten days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: *Provided*, That in any case of distraint for the payment of the tax aforesaid, the goods, chattels, or effects so distrained shall and may be restored to the owner or possessor if, prior to the sale thereof, payment or tender thereof shall be made to the proper officer charged with the collection, of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expense of removing and keeping the goods, chattels, or effects so distrained, as may be allowed in like cases by the laws or practice of the State wherein the distraint shall have been made; but in case of non-payment or tender, as aforesaid, the said officers shall proceed to sell the said goods, chattels, or effects, at public auction, and shall and may retain from the proceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of distraint and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels, or effects shall have been distrained: *Provided*, That it shall not be lawful to make distraint of the tools or implements of a trade or profession, beasts of the plough necessary for the cultivation of improved lands, arms, or household furniture, or apparel necessary for a family.

Proviso.

Property may be restored after distraint, on payment, &c., of tax, &c.

If tax not paid, property to be sold.

What exempted from distraint.

SEC. 36. *And be it further enacted*, That whenever goods, chattels, or effects sufficient to satisfy any tax upon buildings, dwelling-houses, or lands and their improvements, owned, occupied, or superintended by persons known or residing within the same collection district, cannot be found, the collector having first advertised the same for thirty days, in a newspaper printed within the collection district, if such there be, and having posted up, in at least ten public places within the same, a notification of the intended sale, thirty days previous thereto, shall proceed to sell at public sale so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum to the said taxes. But in all cases where the property liable to a direct tax under this act may not be devisable, so as to enable the collector by a sale of part thereof to raise the whole amount of the tax, with all costs, charges, and commissions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the tax, costs, charges, and commissions, shall be paid to the owner of the property, or his legal representatives, or if he or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the Treasury of the United States, to be there held for the use of the owner or his legal representatives, until he or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the Treasury, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid cannot be sold for the amount of the tax due thereon, with the said additional twenty per centum thereto, the collector shall purchase the same in behalf of the United States for the amount aforesaid: *Provided*, That the owner or superintendent of the property aforesaid, after the same shall have been, as aforesaid, advertised for sale, and before it shall have been actually sold, shall be allowed to pay the amount of the tax thereon, with an addition of ten per centum on the same, on the payment of which the sale of the property shall not take place: *Provided also*, That the owners, their heirs, executors, or administrators, or any person on their behalf, shall have liberty to redeem the lands and other property sold, as aforesaid, within two years from the time of sale, upon payment to the collector for the use of the purchaser, his heirs or assigns, of the amount paid by said purchaser, with interest for the same, at the rate of twenty per centum per annum; and no deed shall be given in pursuance of such sale until the time of redemption shall have expired. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and

When personal property can not be found sufficient to satisfy tax and costs, the real estate to be sold. Provisions as to sale.

If real estate will not sell for enough to pay tax, the United States to take it.

Proviso.

Proviso.

Right of redemption.

Deed not to be given until, &c.

shall pay into the Treasury the surplus, if any there be, of the aforesaid addition of twenty per centum, or ten per centum, as the case may be, after defraying the charges. And in every case of the sale of real estate which shall be made under the authority of this act by the collectors, respectively, or their lawful deputies, respectively, the deeds for the estate so sold shall be prepared, made, executed, and proved or acknowledged at the time and times prescribed in this act by the collectors, respectively, within whose collection district such real estate shall be situated, in such form of law as shall be authorized and required by the laws of the United States, or by the law of the State in which such real estate lies, for making, executing, proving, and acknowledging deeds of bargain and sale or other conveyances for the transfer and conveyance of real estate; and for every deed so prepared, made, executed, proved, and acknowledged, the purchaser or grantee shall pay to the collector the sum of two dollars, for the use of the collector or other person effecting the sale of the real estate thereby conveyed.

Form, &c., of deed.

Cost thereof.

Collection of tax on property of nonresidents.

SEC. 37. *And be it further enacted*, That with respect to property lying within any collection district not owned or occupied, or superintended by some person residing in such collection district, and on which the tax shall not have been paid to the collector within ninety days after the day on which he shall have received the collection lists from the said assessors, respectively, as aforesaid, or the requisition of the Secretary of the Treasury as aforesaid, the collector shall transmit lists of the same to one of the collectors within the same State, to be designated for that purpose by the Secretary of the Treasury; and the collector, who shall have been thus designated by the Secretary of the Treasury, shall transmit receipts for all the lists received, as aforesaid, to the collector transmitting the same; and the collectors, thus designated in each State by the Secretary of the Treasury, shall cause notifications of the taxes due as aforesaid, and contained in the lists thus transmitted to them, to be published for sixty days in at least one of the newspapers published in the State; and the owners of the property, on which such taxes may be due, shall be permitted to pay to such collector the said tax, with an addition of ten per centum thereon; *Provided*, That such payment is made within one year after the day on which the collector of the district where such property lies had notified that the tax had become due on the same.

Property may be sold when tax has remained unpaid one year.

Provisions as to sale, &c.

SEC. 38. *And be it further enacted*, That when any tax, as aforesaid, shall have remained unpaid for the term of one year, as aforesaid, the collector in the State where the property lies, and who shall have been designated by the Secretary of the Treasury, as aforesaid, having first advertised the same for sixty days in at least one newspaper in the State, shall proceed to sell, at public sale, so much of the said property as may be necessary to satisfy the taxes due thereon, together with an addition of twenty per centum thereon; or if such property is not divisible, as aforesaid, the whole thereof shall be sold, and accounted for in the manner hereinbefore provided. If the property advertised for sale cannot be sold for the amount of the tax due thereon, with the said addition thereon, the collector shall purchase the same in behalf of the United States for such amount and addition. And the collector shall render a distinct account of the charges incurred in offering and advertising for sale such property, and pay into the Treasury the surplus, if any, of the aforesaid addition of ten or twenty per centum, as the case may be, after defraying the said charges.

Collectors to deposit with clerk of court lists of property sold.

Right of redemption.

SEC. 39. *And be it further enacted*, That the collectors, designated as aforesaid by the Secretary of the Treasury, shall deposit with the clerks of the district court of the United States in the respective States, and within which district the property lies, correct lists of the tracts of land or other real property sold by virtue of this act for non-payment of taxes, together with the names of owners or presumed owners, and of the purchasers of the same at the public sales aforesaid, and of the amount paid by said purchasers for the same; the owners, their heirs, executors, or administrators, or any person in their behalf, shall have liberty to redeem the lands or other property sold, as aforesaid, within

two years from the time of sale, upon payment to the clerk aforesaid, for the use of the purchaser, his heirs, or assigns, of the amount paid by such purchaser for the said land, or other real property, with interest for the same at the rate of twenty per centum per annum, and of a commission of five per centum on such payment for the use of the clerk aforesaid. The clerks shall, on application, pay to the purchasers the moneys thus paid for their use; and the collectors, respectively, shall give deeds for the lands or property aforesaid to the purchasers entitled to the same, in all cases where the same shall not have been redeemed within two years, as aforesaid, by the original owners thereof, or their legal representatives, or any person in their behalf, and deposit such deeds with such clerk. And the said clerk shall be entitled to receive from the purchaser, for his own use, the sum of one dollar, in addition to the sum hereinbefore made payable to the collector, for every such deed, to be paid on the delivery thereof to such purchasers. And in all cases where lands may be sold under this act for the payment of taxes, belonging to infants, persons of insane mind, married women, or persons beyond sea, such persons shall have the term of two years after their respective disabilities shall have been removed, or their return to the United States, to redeem lands thus sold, on their paying into the clerk's office aforesaid the amount paid by the purchaser, with fifty per centum addition thereto, together with ten per centum interest per annum, on the aggregate sum, and on their payment to the purchaser of the land aforesaid a compensation for all improvements he may have made on the premises, subsequent to his purchase, the value of which improvements to be ascertained by three or more neighboring freeholders, to be appointed by the clerk aforesaid, who, on actual view of the premises, shall assess the value of such improvements, on their oaths, and make return of such valuation to the clerk immediately. And the clerk of the court shall receive such compensation for his services herein, to be paid by and received from the parties, like costs of suit, as the judge of the district court shall, in that respect, tax and allow.

Proceedings.

Clerks' fees.

Infants, insane, married women, and persons beyond the sea.

Improvements.

Pay of clerk.

SEC. 40. *And be it further enacted*, That the several collectors shall, at the expiration of every month, after they shall, respectively, commence their collections in the next and every ensuing year, transmit to the Secretary of the Treasury a statement of the collections made by them, respectively, within the month, and pay over quarterly, or sooner, if required by the Secretary of the Treasury, the moneys by them respectively collected within the said term; and each of the said collectors shall complete the collection of all sums annually assigned to him for collection, as aforesaid, shall pay over the same into the Treasury, and shall render his final account to the Treasury Department, within six months from and after the day when he shall have received the collection lists from the said board of assessors or the said requisition of the Secretary of the Treasury, as aforesaid: *Provided, however*, That the period of one year and three months from the said annual day shall be annually allowed to the collector designated in each State, as aforesaid, by the Secretary of the Treasury, with respect to the taxes contained in the list transmitted to him by the other collectors as aforesaid.

Collector to transmit monthly to Secretary of the Treasury, statement of collections; pay over quarterly, &c.

Proviso.

SEC. 41. *And be it further enacted*, That each collector shall be charged with the whole amount of taxes by him receipted, whether contained in the lists delivered to him by the principal assessors, respectively, or transmitted to him by other collectors; and shall be allowed credit for the amount of taxes contained in the lists transmitted in the manner above provided to other collectors, and by them receipted as aforesaid; and also for the taxes of such persons as may have absconded, or become insolvent, subsequent to the date of the assessment, and prior to the day when the tax ought, according to the provisions of this act, to have been collected: *Provided*, That it shall be proved to the satisfaction of the First Comptroller of the Treasury that due diligence was used by the collector, and that no property was left from which the tax could have been recovered; and each collector, designated in each State, as

To be charged with amount of taxes receipted for by him.

To be credited with what.

Proviso.

aforesaid, by the Secretary of the Treasury, shall receive credit for the taxes due for all tracts of land which, after being offered by him for sale in manner aforesaid, shall or may have been purchased by him in behalf of the United States.

Delinquent collectors.

SEC. 42. *And be it further enacted*, That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the times hereinbefore provided, it shall be the duty of the First Comptroller of the Treasury, and he is hereby authorized and required, immediately after such delinquency, to report the same to the Solicitor of the Treasury, who shall issue a warrant of distress against such delinquent collector and his sureties, directed to the marshal of the district, therein expressing the amount of the taxes with which the said collector is chargeable, and the sums, if any, which have been paid.

Personal property to be seized and sold.

And the said marshal shall, himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, by distress and sale of the goods and chattels, or any personal effects of the delinquent collector; and for want of goods, chattels, or effects aforesaid, sufficient to satisfy the said warrant, the same may be levied on the person of the collector, who may be committed to prison, there to remain until discharged in due course of law; and furthermore, notwithstanding the commitment of the collector to prison, as aforesaid, or if he abscond, and goods, chattels, and effects cannot be found sufficient to satisfy the said warrant, the said marshal or his deputy shall and may proceed to levy and collect the sum which remains due, by distress and sale of the goods and chattels, or any personal effects, of the surety or sureties of the delinquent collector.

Arrest.

And the amount of the sums due from any collector, as aforesaid, shall, and the same are hereby declared to be a lien upon the lands and real estate of such collector and his sureties, until the same shall be discharged according to law.

Sums due from collector to be a lien on his lands, and those of his sureties.

And for want of goods and chattels, or other personal effects of such collector or his sureties, sufficient to satisfy any warrant of distress, issued pursuant to the preceding section of this act, the lands and real estate of such collector and his sureties, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, may and shall be sold by the marshal or his deputy; and for all lands and real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals or their deputies, executed in due form of law, shall give a valid title against all persons claiming under delinquent collectors or their sureties aforesaid.

Real estate may be sold.

Title under tax deed.

Balance, if any, after, &c.

And all moneys that may remain of the proceeds of such sale, after satisfying the said warrant of distress, and paying the reasonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

Penalty on collector and deputy for extortion, &c.

SEC. 43. *And be it further enacted*, That each and every collector, or his deputy, who shall exercise or be guilty of any extortion or oppression, under color of this act, or shall demand other or greater sums than shall be authorized by this act, shall be liable to pay a sum not exceeding two thousand dollars, to be recovered by and for the use of the party injured, with costs of suit, in any court having competent jurisdiction; and each and every collector, or his deputies, shall give receipts for all sums by them collected and retained in pursuance of this act.

Accounts, how to be kept at Treasury Department, of moneys received.

SEC. 44. *And be it further enacted*, That separate accounts shall be kept at the Treasury of all moneys received from the direct tax, and from the internal duties, or income tax, in each of the respective States, Territories, and District of Columbia, and collection districts; and that separate accounts shall be kept of the amount of each species of duty that shall accrue, with the moneys paid to the collectors, assessors, and assistant assessors, and to the other officers employed in each of the respective States, Territories, and collection districts, which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of December, to lay before Congress.

To be reported to Congress.

Assessors to make out lists of transfers and changes of real estate.

SEC. 45. *And be it further enacted*, That the assessors, respectively, shall, yearly and in every year, after the expiration of one year from the second Tuesday of February next, inquire and ascertain, in the manner by the fourteenth section of this act provided, what transfers and changes of property in lands, lots of ground, buildings, and dwelling-houses have been made and effected in their respective districts, subsequent to the next preceding valuation, assessment, and apportionment of the direct tax by this act laid; and within twenty days thereafter they shall make out three lists of such transfers and changes, and transmit one list to the Secretary of the Treasury, another list to the commissioner of taxes, and the third shall be delivered to the collector of the collection district. And it shall yearly, and every year, after the said year one thousand eight hundred and sixty-two, be the duty of the Secretary of the Treasury to notify the collectors of the several collection districts the day on which it shall be the duty of the said collectors to commence laying and collecting the annual direct tax by this act laid and imposed, according to the assessment of the tax lists to them delivered by the said assessors, as aforesaid, subject only to such alterations therein as shall be just and proper, in the opinion of the Secretary of the Treasury, to conform to the transfers and changes aforesaid, ascertained by the assessors aforesaid; and the said collectors shall, annually, in all respects, proceed in and conclude the collection of the said direct tax in the same manner and within the time hereinbefore provided and prescribed.

Duty of collectors.

Proceedings if any State fails to pay, &c., her quota of the tax.

SEC. 46. *And be it further enacted*, That in case any State, Territory, or the District of Columbia, after notice given of its intention to assume and pay, or to levy, collect, and pay said direct tax herein provided for and apportioned to said State, Territory, or District, shall, in any year after the taking effect of this act, fail to pay the amount of said direct tax or any part thereof, as provided in this act, in such cases it shall be lawful for the Secretary of the Treasury of the United States to appoint United States' assessors, assistant assessors, and collectors, as in this act provided, whose duty it shall be to proceed forthwith, under such regulations as the said Secretary of the Treasury shall prescribe, to collect all or any part of said direct tax the same as though said State, Territory, or District had not given notice, nor assumed to levy, collect, and pay said taxes, or any part thereof.

Penalty for taking false oath or affirmation.

SEC. 47. *And be it further enacted*, That any person who shall be convicted of wilfully taking a false oath or affirmation in any of the cases in which an oath or affirmation is required to be taken by this act, shall be liable to the pains and penalties to which persons are liable for wilful and corrupt perjury, and shall, moreover, forfeit the sum of five hundred dollars.

Pay of collectors and deputies.

Commissions.

SEC. 48. *And be it further enacted*, That there shall be allowed to the collectors appointed under this act, in full compensation for their services and that of their deputies in carrying this act into effect, a commission of four per centum upon the first hundred thousand dollars, one per centum upon the second one hundred thousand dollars, and one-half of one per centum upon all sums above two hundred thousand dollars; such commissions to be computed upon the amounts by them respectively paid over and accounted for under the instructions of the Treasury Department: *Provided*, That in no case shall such commissions exceed the sum of four thousand dollars for a principal officer and two thousand dollars for an assistant. And there shall be further allowed to each collector their necessary and reasonable charges for stationery and blank books used in the performance of their official duties, which, after being duly examined and certified by the commissioner of taxes, shall be paid out of the Treasury.

Proviso.

Allowance for stationery, blank books, &c.

Income tax. [Repealed, 1862, ch. 119, § 89, S. L. See appendix to this vol.]

SEC. 49. *And be it further enacted*, That, from and after the first day of January next, there shall be levied, collected, and paid, upon the annual income of every person residing in the United States, whether such income is derived from any kind of property, or from any profession, trade, employment, or vocation carried on in the United States or

Excess over $800.

elsewhere, or from any other source whatever, if such annual income exceeds the sum of eight hundred dollars, a tax of three per centum on the amount of such excess of such income above eight hundred dollars:

Proviso.

Provided, That upon such portion of said income as shall be derived from interest upon treasury notes or other securities of the United States, there shall be levied, collected, and paid a tax of one and one half per centum. Upon the income, rents, or dividends accruing upon any property, securities, or stocks owned in the United States by any citizen of the United States residing abroad, there shall be levied, collected, and paid a tax of five per centum, excepting that portion of said income derived from interest on treasury notes and other securities of the Government of the United States, which shall pay one and one half per centum. The tax herein provided shall be assessed upon the annual income of the persons hereinafter named for the year next preceding the time for assessing said tax, to wit, the year next preceding the first of January, eighteen hundred and sixty-two; and the said taxes, when so assessed and made public, shall become a lien on the property or other sources of said income for the amount of the same, with the interest and other expenses of collection until paid:

Of what date to be assessed.

Lien.

Proviso.

Income, how to be estimated.

Provided, That, in estimating said income, all national, state, or local taxes assessed upon the property, from which the income is derived, shall be first deducted.

Mode of assessing and collecting income tax.

[Repealed in part. 1862, ch. 119, § 89. Vol. 12, S. L., p. 473.]

SEC. 50. *And be it further enacted*, That it shall be the duty of the President of the United States, and he is hereby authorized, by and with the advice and consent of the Senate, to appoint one principal assessor and one principal collector in each of the States and Territories of the United States, and in the District of Columbia, to assess and collect the internal duties or income tax imposed by this act, with authority in each of said officers to appoint so many assistants as the public service may require, to be approved by the Secretary of the Treasury. The said taxes to be assessed and collected under such regulations as the Secretary of the Treasury may prescribe. The said collectors, herein authorized to be appointed, shall give bonds, to the satisfaction of the Secretary of the Treasury, in such sums as he may prescribe, for the faithful performance of their respective duties. And the Secretary of the Treasury shall prescribe such reasonable compensation for the assessment and collection of said internal duties or income tax as may appear to him just and proper; not, however, to exceed in any case the sum of two thousand five hundred dollars per annum for the principal officers herein referred to, and twelve hundred dollars per annum for an assistant. The assistant collectors herein provided shall give bonds to the satisfaction of the principal collector for the faithful performance of their duties. The Secretary of the Treasury is further authorized to select and appoint one or more depositaries in each State for the deposit and safe-keeping of the moneys arising from the taxes herein imposed when collected, and the receipt of the proper officer of such depository to the collector for the moneys deposited by him shall be the proper voucher for such collector in the settlement of his account at the Treasury Department. And he is further authorized and empowered to make such officer or depositary the disbursing agent of the Treasury for the payment of all interest due to the citizens of such State upon the treasury notes or other government securities issued by authority of law. And he shall also prescribe the forms of returns to be made to the department by all assessors and collectors appointed under the authority of this act. He shall also prescribe the form of oath or obligation to be taken by the several officers authorized or directed to be appointed and commissioned by the President under this act, before a competent magistrate duly authorized to administer oaths, and the form of the return to be made thereon to the Treasury Department.

Collector to give bond.

Pay.

Assistant collector's bond.

Depositaries.

Depositaries to be disbursing agents.

Form of return.

Form of oath.

When income tax is payable.

[Repealed, 1862, ch. 119, § 89. Vol. 12, S. L., p. 473.]

SEC. 51. *And be it further enacted*, That the tax herein imposed by the forty-ninth section of this act shall be due and payable on or before the thirtieth day of June, in the year eighteen hundred and sixty-two, and all sums due and unpaid at that day shall draw interest thereafter at

the rate of six per centum per annum; and if any person or persons shall neglect or refuse to pay after due notice said tax assessed against him, her, or them, for the space of more than thirty days after the same is due and payable, it shall be lawful for any collector or assistant collector charged with the duty of collecting such tax, and they are hereby authorized, to levy the same on the visible property of any such person, or so much thereof as may be sufficient to pay such tax, with the interest due thereon, and the expenses incident to such levy and sale, first giving thirty days' public notice of the time and place of the sale thereof; and in case of the failure of any person or persons authorized to act as agent or agents for the collection of the rents or other income of any person residing abroad shall neglect or refuse to pay the tax assessed thereon (having had due notice) for more than thirty days after the thirtieth of June, eighteen hundred and sixty-two, the collector or his assistant, for the district where such property is located, or rents or income is payable, shall be and hereby is authorized to levy upon the property itself, and to sell the same, or so so much thereof as may be necessary to pay the tax assessed, together with the interest and expenses incident to such levy and sale, first giving thirty days' public notice of the time and place of sale. And in all cases of the sale of property herein authorized, the conveyance by the officer authorized to make the sale, duly executed, shall give a valid title to the purchaser, whether the property sold be real or personal. And the several collectors and assistants appointed under the authority of this act may, if they find no property to satisfy the taxes assessed upon any person by authority of the forty-ninth section of this act, and which such person neglects to pay as hereinbefore provided, shall have power, and it shall be their duty, to examine under oath the person assessed under this act, or any other person, and may sell at public auction, after ten days' notice, any stock, bonds, or choses in action, belonging to said person, or so much thereof as will pay such tax and the expenses of such sale; and in case he refuses to testify, the said several collectors and assistants shall have power to arrest such person and commit him to prison, to be held in custody until the same shall be paid, with interest thereon, at the rate of six per centum per annum, from the time when the same was payable as aforesaid, and all fees and charges of such commitment and custody. And the place of custody shall in all cases be the same provided by law for the custody of persons committed for any cause by the authority of the United States, and the warrant of the collector, stating the cause of commitment, shall be sufficient authority to the proper officer for receiving and keeping such person in custody until the amount of said tax and interest, and all fees and the expense of such custody, shall have been fully paid and discharged; which fees and expenses shall be the same as are chargeable under the laws of the United States in other cases of commitment and custody. And it shall be the duty of such collector to pay the expenses of such custody, and the same, with his fees, shall be allowed on settlement of his accounts. And the person so committed shall have the same right to the discharge from such custody as may be allowed by the laws of the State or Territory, or the District of Columbia, where he is so held in custody, to persons committed under the laws of such State or Territory, or District of Columbia, for the non-payment of taxes, and in the manner provided by such laws; or he may be discharged at any time by order of the Secretary of the Treasury.

Proceedings to enforce payment.

Levy.

Sale after notice.

Title under tax sale.

Examinations.

Sales of stocks, &c.

Penalty for refusing to testify.

Custody, place of.

Fees and expenses of.

Custody, discharge from.

SEC. 52. *And be it further enacted*, That should any of the people of any of the States or Territories of the United States, or the District of Columbia be in actual rebellion against the authority of the Government of the United States at the time this act goes into operation, so that the laws of the United States cannot be executed therein, it shall be the duty of the President, and he is hereby authorized, to proceed to execute the provisions of this act within the limits of such State or Territory, or District of Columbia, so soon as the authority of the United States therein is re-established, and to collect the sums which would

If any State is in rebellion, when this act goes into operation, act to be executed, when, &c.

have been due from the persons residing or holding property or stocks therein, with the interest due, at the rate of six per centum per annum thereon until paid in the manner and under the regulations prescribed in the foregoing *in the foregoing* sections of this act.

Each State may collect and pay its quota of the direct tax in its own way.

SEC. 53. *And be it further enacted*, That any State or Territory and the District of Columbia may lawfully assume, assess, collect, and pay into the Treasury of the United States the direct tax, or its quota thereof, imposed by this act upon the State, Territory, or the District of Columbia, in its own way and manner, by and through its own officers, assessors, and collectors; that it shall be lawful to use for this purpose the last or any subsequent valuation, list, or appraisal made by State or Territorial authority for the purpose of State or Territorial taxation therein, next preceding the date when this act takes effect, to make any laws or regulations for these purposes, to fix or change the compensation to officers, assessors, and collectors; and any such State, Territory or District, which shall give notice by the Governor, or other proper officer thereof, to the Secretary of the Treasury of the United States, on or before the second Tuesday of February next, and in each succeeding year thereafter, of its intention to assume and pay, or to assess, collect, and pay into the Treasury of the United States, the direct tax imposed by this act, shall be entitled, in lieu of the compensation, pay per diem and percentage herein prescribed and allowed to assessors, assistant assessors, and collectors of the United States, to a deduction of fifteen per centum on the quota of direct tax apportioned to such State, Territory or the District of Columbia levied and collected by said State, Territory and District of Columbia through its said officers: *Provided, however*, That the deduction shall only be made to apply to such part or parts of the same as shall have been actually paid into the Treasury of the United States on or before the last day of June in the year to which such payment relates, and a deduction of ten per centum to such part or parts of the same as shall have been actually paid into the Treasury of the United States on or before the last day of September in the year to which such payment relates, such year being regarded as commencing on the first day of April: *And provided further*, That whenever notice of the intention to make such payment by the State, or Territory and the District of Columbia shall have been given to the Secretary of the Treasury, in accordance with the foregoing provisions, no assessors, assistant assessors, or collectors, in any State, Territory, or District, so giving notice, shall be appointed, unless said State, Territory, or District shall be in default: *And provided, further*, That the amount of direct tax, apportioned to any State, Territory, or the District of Columbia, shall be liable to be paid and satisfied, in whole or in part, by the release of such State, Territory, or District, duly executed, to the United States, of any liquidated and determined claim of such State, Territory, or District, of equal amount against the United States: *Provided*, That, in case of such release, such State, Territory, or District shall be allowed the same abatement of the amount of such tax as would be allowed in case of payment of the same in money.

1862.
Vol. 12, S. L., p. 384.

Deduction in such case of 15 per cent.

To what to apply.

No assessors to be appointed in such case.

State may pay its tax by releasing claim against the United States.

Vol. 12, S. L., p. 384. Proviso.

Duty of collectors to collect duties imposed by this act.

SEC. 54. *And be it further enacted*, That it shall be the duty of the collectors aforesaid in their respective districts, and they are hereby authorized, to collect the duties imposed by this act, and to prosecute for the recovery of the same, and for the recovery of any sum or sums which may be forfeited by virtue of this act; and all fines, penalties, and forfeitures which shall be incurred by force of this act, shall and may be sued for and recovered in the name of the United States or of the collector within whose district any such fine, penalty, or forfeiture shall have been incurred, by bill, plaint, or information; one moiety thereof to the use of the United States, and the other moiety thereof to the use of such collector.

Fines and penalties, how recovered.

Debts due from collector to the United States to be a lien on his real estate and that of his sureties.

SEC. 55. *And be it further enacted*, That the amount of all debts due to the United States by any collector, under this act, whether secured by bond or otherwise, shall and are hereby declared to be a lien upon the lands and real estate of such collector, and of his sureties, if he

shall have given bond, from the time when suit shall be instituted for recovering the same; and, for want of goods and chattels and other personal effects of such collector or his sureties to satisfy any judgment which shall or may be recovered against them, respectively, such lands and real estate may be sold at public auction, after being advertised for at least three weeks in not less than three public papers within the collection district, and in one newspaper printed in the county, if any there be, at least six weeks prior to the time of sale; and for all lands or real estate sold in pursuance of the authority aforesaid, the conveyances of the marshals or their deputies, executed in due form of law, shall give a valid title against all persons claiming under such collector or his sureties, respectively.

Office of commissioner of taxes created.

SEC. 56. *And be it further enacted*, That, for superintending the collection of the direct tax and internal duties or income tax laid by this act, an officer is hereby authorized in the Treasury Department, to be called "Commissioner of Taxes," who shall be charged, under the direction of the Secretary, with preparing all the forms necessary for the assessment and collection of the tax and duties aforesaid, with preparing, signing, and distributing all such licenses as are required, and with the general superintendence of all the officers employed in assessing and collecting said tax and duties; said commissioner shall be appointed by the President, upon the nomination of the Secretary of the Treasury, and he shall receive an annual salary of three thousand dollars. The Secretary of the Treasury may assign the necessary clerks to the office of said commissioner, whose aggregate salaries shall not exceed six thousand dollars per annum, and the amount required to pay the salaries of said commissioner and clerks is hereby appropriated.

Authority, duty, salary.

Clerks.

If a collector is sick, deputy may act, &c.

SEC. 57. *And be it further enacted*, That in case of the sickness or temporary disability of a collector to discharge such of his duties as cannot, under existing laws, be discharged by a deputy, they may be devolved by him upon a deputy: *Provided*, Information thereof be immediately communicated to the Secretary of the Treasury, and shall not be disapproved by him: *And provided*, That the responsibility of the collector or his sureties to the United States shall not be thereby affected or impaired.

If collector dies, resigns, &c., who to act in his place.

SEC. 58. *And be it further enacted*, That in case a collector shall die, resign, or be removed, the deputy of such collector longest in service at the time immediately preceding, who shall have been longest employed by him, may and shall, until a successor shall be appointed, discharge all the duties of said collector, and for whose conduct, in case of the death of the collector, his estate shall be responsible to the United States.

Approved, August 5, 1861.

S. L. VOL. 12, CHAP. II.—*An act to increase the duties on tea, coffee, and sugar.* December 24, 1861.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the date of the passage of this act, in lieu of the duties heretofore imposed by law on articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say: First. On all teas, twenty cents per pound. Second. On coffee of all kinds, five cents per pound. Third. On raw sugar, commonly called Muscovado or brown sugar, and on sugars not advanced above number twelve, Dutch standard, by claying, boiling, clarifying, or other process, and on sirup of sugar or of sugar cane, and concentrated molasses or concentrated melado, two cents and a half per pound, and on white and clayed sugar, when advanced beyond the raw state, above number twelve, Dutch standard, by clarifying or other process, and not yet refined, three cents per pound; on refined sugars, whether loaf, lump, crushed, or pulverized, five cents per pound; on sugars after being refined, when they are tinctured, colored, or in

Duties on

Teas.

Coffee.

Sugar.

See p. 157, this vol.

any way adulterated, and on sugar candy, eight cents per pound; on molasses, six cents per gallon: *Provided*, That all sirups of sugar or of sugar cane, concentrated molasses or concentrated melado, entered under the name of molasses, or any other name than sirup of sugar or of sugar cane, concentrated molasses or concentrated melado, shall be liable to forfeiture to the United States, and the same shall be forfeited.

Proviso.

Approved, December 24, [1861.]

February 25, 1862.

NOTE.—SEC. 5. *And be it further enacted*, That all duties on imported goods shall be paid in coin, or in notes payable on demand heretofore authorized to be issued and by law receivable in payment of public dues, and the coin so paid shall be set apart as a special fund.

Duties on imports to be paid in coin or in demand notes.

See p. 342, Schedule E, this vol.

January 11, 1862.

S. L., VOL. 12, P. 611.—*Joint resolution No. 2, explanatory of an act entitled "An act to increase the duties on tea, coffee, and sugar," approved twenty-fourth of December, eighteen hundred and sixty-one.*

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be and is hereby authorized and directed to permit goods warehoused at the date of the passage of "An act to increase the duties on tea, coffee, and sugar," approved December twenty-fourth, eighteen hundred and sixty-one, to be withdrawn on payment of the duties imposed by the act entitled "An act to provide an increased revenue from imports, to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one; and to refund any excess of duties above those imposed by said last mentioned act, which may have been collected on such goods already withdrawn, any laws or parts of laws to the contrary notwithstanding.

Certain goods in warehouse to pay duties under former act.

1862, ch. 2, vol. 12, S. L., p. 177 this vol.

Ante, p. 158.

1861, ch. 45, vol. 12, S. L.

Ante, p. 157.

Excess of duties paid to be refunded.

Approved, January 11, 1862.

April 2, 1862.

S. L. VOL. 12, CHAP. LI.—*An act in addition to an act to refund and remit the duties on arms imported by States, approved July ten, eighteen hundred and sixty-one.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the authority given to the Secretary of the Treasury to refund and remit the duties and imposts on all arms imported into the United States by or for the account of any State as provided in the act to which this is an addition, shall extend to arms for which orders or contracts were made prior to the first day of January, eighteen hundred and sixty-two: *Provided*, That said Secretary shall have satisfactory proofs exhibited to him that the said arms were actually purchased in a foreign country for account of a State, and that the price paid for the same by the State was only the first cost, and the usual and customary charges attending the purchase and importation of the same, exclusive of duty.

Duties on arms, &c., extension of time for remitting.

Proviso.

Approved, April 2, 1862.

July 14, 1862.

S. L., VOL. 12, CHAP. CLXIII.—*An act increasing, temporarily, the duties on imports, and for other purposes.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of August, anno Domini eighteen hundred and sixty-two, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned there shall be levied, collected, and paid, on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

Duties and rates in lieu of former rates.

See pp. 137, 158, this vol.

On sirup of sugar, or of sugar cane, or concentrated molasses, or concentrated melado, two cents per pound;

Sirup of sugar, &c.

Sugar. On all sugar not above number twelve, Dutch standard in color, two and one-half cents per pound;

On all sugar above number twelve, and not above number fifteen, Dutch standard in color, three cents per pound;

On all sugar above number fifteen, not stove-dried, and not above number twenty Dutch standard in color, three and one-half cents per pound.

Refined sugar. On all refined sugar in form of loaf, lump, crushed, powdered, pulverized, or granulated, and all stove-dried or other sugar above number twenty Dutch standard in color, four cents per pound: *Provided*, That the standards by which the color and grades of sugars are to be regulated shall be selected and furnished to the collectors of such ports of entry as may be necessary, by the Secretary of the Treasury, from time to time and in such manner as he may deem expedient;

Sugar candy. On sugar candy, not colored, six cents per pound; on all other confectionery, made wholly or in part of sugar, and on sugars, after being refined, when tinctured, colored, or in any way adulterated, ten cents per pound;

Molasses. On molasses, six cents per gallon: *Provided*, That all sirups of sugar or sugar cane, concentrated molasses or concentrated melado, entered under the name of molasses or any other name than sirup of sugar, or of sugar cane, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States, and the same shall be forfeited;

Cigars. On cigars of all kinds, valued at five dollars or less per thousand, thirty-five cents per pound; valued at over five dollars and not over ten dollars per thousand, sixty cents per pound; valued at over ten and not over twenty dollars per thousand, eighty cents per pound; valued at over twenty dollars per thousand, one dollar per pound; and in addition thereto on all cigars valued at over ten dollars per thousand, ten per centum ad valorem: *Provided*, That paper cigars, or cigarettes, including wrappers, shall be subject to the same duties imposed on cigars;

Snuff. On snuff, thirty-five cents per pound;

Tobacco. On tobacco, in leaf, unmanufactured and not stemmed, twenty-five cents per pound;

On stemmed, and tobacco manufactured of all descriptions, not otherwise provided for, thirty-five cents per pound.

Duties in addition to former duties. SEC. 2. *And be it further enacted*, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law, on the articles hereinafter mentioned, and included in this section, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

Brandy. On brandy, for first proof, twenty-five cents per gallon;

Other spirits. On other spirits, manufactured or distilled from grain or other materials, for first proof, fifty cents per gallon;

Cordials. On cordials, and liqueurs of all kinds, and arrack, absynthe, kirschenwasser, ratafia, and other similar spirituous beverages not otherwise provided for, twenty-five cents per gallon;

Bay rum. On bay rum, twenty-five cents per gallon;

Ale, porter, and beer. On ale, porter, and beer, in bottles, or otherwise, five cents per gallon;

Spirituous liquors not otherwise enumerated. On all spirituous liquors not otherwise enumerated, sixteen and two-thirds per centum ad valorem: *Provided*, That no lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and all other spirituous beverages, than that fixed by law for the description of first proof, but shall be increased in proportion for any greater strength than the strength of first proof: *And provided, further*, That bottles containing wines subject to ad valorem duties shall be liable to and pay the same rate of duty as that fixed upon the wines therein contained.

Bottles to pay same duty as wine.

Additional duties on. SEC. 3. *And be it further enacted*, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and included in this section there shall be levied, collected, and paid, on the goods, wares, and merchan-

dise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

Bar iron. On bar iron, rolled or hammered, comprising flats not less than one inch or more than seven inches wide, nor less than one-quarter of an inch or more than two inches thick; rounds not less than one-half an inch nor more than four inches in diameter; and squares not less than one-half an inch nor more than four inches square, not exceeding in value the sum of fifty dollars per ton, two dollars per ton; exceeding in value the sum of fifty dollars per ton, three dollars per ton;

On bar iron, rolled or hammered, comprising flats less than one-quarter of an inch thick or more than seven inches wide; rounds less than one-half an inch or more than four inches in diameter, and squares less than one-half an inch or more than four inches square, five dollars per ton;

On all iron imported in bars for railroads and inclined planes made to patterns and fitted to be laid down on such roads or planes without further manufacture, one dollar and fifty cents per ton;

Boiler iron, &c. On boiler or other plate iron, five dollars per ton;

Iron wire. On iron wire, drawn and finished, not more than one-fourth of an inch in diameter nor less than number sixteen; wire gauge, one dollar per one hundred pounds; over number sixteen and not over number twenty-five, wire gauge, one dollar and fifty cents per one hundred pounds; over or finer than number twenty-five, wire gauge, two dollars per one hundred pounds; *Provided*, That wire covered with cotton, silk, or other material, shall pay five cents per pound in addition to the foregoing rates;

Hollow ware. On hollow-ware, glazed or tinned, one-half cent per pound;

Sadirons, &c. On sadirons, tailor's and hatter's irons, stoves and stove plates, one-fourth of one cent per pound;

Band and hoop iron. On band and hoop iron and slit rods, and all other descriptions of rolled or hammered iron, not otherwise provided for, five dollars per ton;

Cut nails, &c. On cut nails and spikes, one-fourth of one cent per pound;

Iron cables. On iron cables or cable chains, or parts thereof, seventy-five cents per one hundred pounds: *Provided*, That no chains made of wire or rods of a diameter less than one-half of one inch shall be considered a chain cable;

Anvils. On anvils, one dollar per one hundred pounds;

Anchors. On anchors, or parts thereof, fifty cents per one hundred pounds;

Wrought nails, &c. On wrought board nails, spikes, rivets, bolts, bed-screws, and wrought hinges, one-fourth of one cent per pound;

Chains, &c. On chains, trace chains, halter chains, and fence chains, made of wire or rods, not under one-fourth of one inch in diameter, one-fourth of one cent per pound; under one-fourth of one inch in diameter and not under number nine, wire gauge, one-half of one cent per pound; under number nine, wire gauge, five per centum ad valorem;

Hammers, sledges, axles, &c. On blacksmiths' hammers, and sledges, and axles, or parts thereof, one-half of one cent per pound;

Horseshoe nails. On horseshoe nails, one cent per pound;

Steam, &c., tubes. On steam, gas, and water tubes, and flues of wrought iron, one-fourth of one cent per pound;

Wrought-iron rail road chairs. On wrought iron railroad chairs, and wrought iron nuts and washers, ready punched, five dollars per ton;

Sheet iron. On smooth or polished sheet iron, by whatever name designated, one-half cent per pound;

On sheet iron, common or black, not thinner than number twenty, wire gauge, three dollars per ton; thinner than number twenty, and not thinner than number twenty-five, wire gauge, four dollars per ton; thinner than number twenty-five, wire gauge, five dollars per ton;

Galvanized plates and iron. On tin plates galvanized, galvanized iron, or iron coated with any metal by electric batteries, one-half cent per pound;

Locomotive tire. On locomotive tire, or parts thereof, one cent per pound;

Mill-irons, locomotives, &c. On mill-irons, and mill-cranks of wrought iron, and wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, one-fourth of one cent per pound:

On screws, commonly called wood-screws, one cent and a half per pound; Wood screws.

On screws, washed or plated, and all other screws of iron, except wood-screws, five per centum ad valorem; Iron screws.

On all manufactures of iron, not otherwise provided for, five per centum ad valorem; Manufactures of iron.

On cast iron, steam, gas, and water pipes, twenty-five cents per one hundred pounds; on all other castings of iron, not otherwise provided for, nor exempted from duty, five per centum ad valorem: *Provided*, That the following descriptions of iron, manufactures of iron, and manufactures of steel, shall not be subject to any additional duty or rates of duty under the provisions of this act, that is to say: iron in pigs; cast iron butts and hinges; old scrap iron; malleable iron, and malleable iron castings, not otherwise provided for; cut tacks, brads, and sprigs; cross-cut, mill, pit and drag saws; Cast-iron pipes and other castings of iron. Certain iron exempt from additional duty.

On steel in ingots, bars, sheets, or wire, not less than one-fourth of an inch in diameter, valued at seven cents per pound or less, one-fourth of one cent per pound; valued at above seven cents per pound and not above eleven cents per pound, one-half cent per pound; valued above eleven cents per pound, and on steel-wire and steel in any form, not otherwise provided for, five per centum ad valorem; Steel.

On skates valued at twenty cents or less per pair, two cents per pair; when valued at over twenty cents per pair, five per centum ad valorem; Skates.

On iron squares, marked on one side, two cents and a half per pound; on all other squares made of iron or steel, five cents per pound; Iron squares.

On files, rasps, and floats, of all descriptions, two cents per pound, and in addition thereto, five per centum ad valorem; Files, &c.

On all manufactures of steel, or of which steel shall be a component part, not otherwise provided for, five per centum ad valorem: *Provided*, That no allowance or reduction of duties for partial loss or damage shall be hereafter made in consequence of rust of iron or steel, or upon the manufactures of iron or steel, except on polished Russia sheet iron; Manufactures of steel. No allowance for rust, &c.

On bituminous coal, ten cents per ton of twenty-eight bushels, eighty pounds to the bushel; on all other coal, ten cents per ton of twenty-eight bushels, eighty pounds to the bushel; Bituminous coal.

On coke and culm of coal, five per centum ad valorem. Coke, &c.

SEC. 4. *And be it further enacted*, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and included in this section, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say: Additional duties on

On copper rods, bolts, nails, spikes, copper bottoms, copper in sheets or plates, called braziers' copper, and other sheets and manufactures of copper, not otherwise provided for, five per centum ad valorem; Copper rods, &c.

On zinc, spelter, and teutenegue, unmanufactured, in blocks or pigs, twenty-five cents per one hundred pounds; Zinc, spelter, &c.

On zinc, spelter, and teutenegue, in sheets, one-half of one cent per pound;

On lead, in pipes and shot, three-fourths of one cent per pound; Lead.

On brass, in bars or pigs, and old brass, fit only to be remanufactured, five per centum ad valorem. Brass.

SEC. 5. *And be it further enacted*, That from and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say: Duties in lieu of former duties on—

Acid, boracic, five cents per pound; citric, ten cents per pound; oxalic, four cents per pound; sulphuric, one cent per pound; tartaric, twenty cents per pound; gallic, fifty cents per pound; tannic, twenty-five cents per pound; Acids.

Alum. Alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, sixty cents per one hundred pounds;

Argols. Argols, or crude tartar, six cents per pound; cream tartar, ten cents per pound;

Asphaltum. Asphaltum, three cents per pound;

Balsams. Balsam copaiva, twenty cents per pound; Peruvian, fifty cents per pound; tolu, thirty cents per pound;

Blanc fixe. Blanc fixe, enamelled white, satin white, or any combination of barytes and acid, two cents and a half per pound;

Barytes. Barytes and sulphate of barytes, five mills per pound;

Burning fluid. Burning fluid, fifty cents per gallon;

Bitter apples. Bitter apples, colocynth, or coloquintida, ten cents per pound;

Borax. Borax, crude, or tincal, five cents per pound; refined, ten cents per pound;

Borate of lime. Borate of lime, five cents per pound;

Buchu leaves. Buchu leaves, ten cents per pound;

Campor. Camphor, crude, thirty cents per pound; refined, forty cents per pound;

Cantharides. Cantharides, fifty cents per pound;

Cloves. Cloves, fifteen cents per pound; cassia, fifteen cents per pound; cassia buds, twenty cents per pound; cinnamon, twenty-five cents per pound;

Pepper. Cayenne pepper, twelve cents per pound; ground, fifteen cents per pound; black pepper, twelve cents per pound; ground, fifteen cents per pound; white pepper, twelve cents per pound; ground, fifteen cents per pound;

Cocculus indicus. Cocculus Indicus, ten cents per pound;

Cuttlefish bone. Cuttle-fish bone, five cents per pound;

Cubebs. Cubebs, ten cents per pound;

Dragon's blood. Dragon's blood, ten cents per pound;

Emery. Emery, ore or rock, six dollars per ton; manufactured, ground, or pulverized, one cent per pound;

Ergot. Ergot, twenty cents per pound;

Epsom, &c., salts. Epsom salts, one cent per pound; glauber salts, five mills per pound; Rochelle salts, fifteen cents per pound;

Fruit ethers, &c. Fruit ethers, essences or oils of apple, pear, peach, apricot, strawberry, and raspberry, made of fusil oil or of fruit, or imitations thereof, two dollars and fifty cents per pound;

French, &c., green. French green, Paris green, mineral green, carmine lake, wood lake, dry carmine, Venetian red, vermilion, mineral blue, Prussian blue, chrome yellow, rose pink, extract of resin or analine colors, Dutch

Except white, &c., lead, &c. pink, and paints and painters' colors, (except white and red lead and oxide of zinc,) dry or ground in oil, and moist water colors, used in the manufacture of paper-hangings and colored papers and cards, not otherwise provided for, twenty-five per centum ad valorem;

Ginger. Ginger root, five cents per pound; ginger ground, eight cents per pound;

Gold and silver leaf. On gold leaf, one dollar and fifty cents per package of five hundred leaves; on silver leaf, seventy-five cents per package of five hundred leaves;

Gum aloes, &c. Gum aloes, six cents per pound; benzoin, ten cents per pound; sandarac, ten cents per pound; shellac, ten cents per pound; mastic, fifty cents per pound; copal, kowrie, damar, and all gums used for like purposes, ten cents per pound;

Honey. Honey, fifteen cents per gallon;

Iodine. Iodine, crude, fifty cents per pound; resublimed, seventy-five cents per pound;

Ipecac. Ipecacuanha, or ipecac, fifty cents per pound;

Jalap. Jalap, fifty cents per pound;

Licorice. Licorice root, one cent per pound; paste or juice, five cents per pound;

Litharge. Litharge, two and one-fourth cents per found;

Magnesia. Magnesia, carbonate, six cents per pound; calcined, twelve cents per pound;

Manna. Manna, twenty-five cents per pound;

Nitrate of soda, one cent per pound; Nitrate of soda.

Morphine and its salts, two dollars per ounce; mace and nutmeg, thirty cents per pound; Morphine.

Ochres and ochrey earths, not otherwise provided for, when dry, fifty cents per one hundred pounds; when ground in oil, one dollar and fifty cents per one hundred pounds; Ochres, &c.

Oils, fixed or expressed, croton, fifty cents per pound; almonds, ten cents per pound; bay or laurel, twenty cents per pound; castor, fifty cents per gallon; mace, fifty cents per pound; olive, not salad, twenty-five cents per gallon; salad, fifty cents per gallon; mustard, not salad, twenty-five cents per gallon; salad, fifty cents per gallon; Oils, fixed or expressed.

Oils, essential or essence, anise, fifty cents per pound; almonds, one dollar and fifty cents per pound; amber, crude, ten cents per pound; rectified, twenty cents per pound; bay leaves, seventeen dollars and fifty cents per pound; bergamot, one dollar per pound; cajeput, twenty-five cents per pound; caraway, fifty cents per pound; cassia, one dollar per pound; cinnamon, two dollars per pound; cloves, one dollar per pound; citronella, fifty cents per pound; cognac or œnanthic ether, two dollars per ounce; cubebs, one dollar per pound; fennel, fifty cents per pound; juniper, twenty-five cents per pound; lemons, fifty cents per pound; orange, fifty cents per pound; origanum, or red thyme, twenty-five cents per pound; roses, or otto, one dollar and fifty cents per ounce; thyme, white, thirty cents per pound; valerian, one dollar and fifty cents per pound; all other essential oils, not otherwise provided for, fifty per centum ad valorem; Oils, essential or essence.

Opium, two dollars per pound; Opium.

Opium, prepared for smoking, eighty per centum ad valorem;

Paraffine, ten cents per pound; Paraffin.

Paris white, when dry, sixty cents per one hundred pounds; when ground in oil, one dollar and fifty cents per one hundred pounds; Paris white.

Pimento, twelve cents per pound; when ground, fifteen cents per pound; Pimento.

Potash, bichromate, three cents per pound; hydriodate, iodate, iodide, and acetate, seventy-five cents per pound; prussiate, yellow, five cents per pound; prussiate, red, ten cents per pound; chlorate, six cents per pound; Potash.

Petroleum and coal illuminating oil, crude, ten cents per gallon; refined, or kerosene, produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, or other bituminous substances, used for like purposes, twenty cents per gallon; Petroleum, &c.
Post, p. 200 for act.

Putty, one dollar and fifty cents per one hundred pounds; Putty.

Quinine, sulphate of, and other salts of quinine, forty-five per centum ad valorem; Quinine.

Rhubarb, fifty cents per pound; Rhubarb.

Rose leaves, fifty cents per pound; Rose leaves.

Rum essence or oil, and bay rum essence or oil, two dollars per ounce; Rum essence or oil.

Saltpetre, or nitrate of potash, crude, two cents per pound; refined, three cents per pound; Saltpetre.
P. 200, this vol.

Seeds, anise, five cents per pound; star anise, ten cents per pound; canary, one dollar per bushel of sixty pounds; caraway, three cents per pound; cardamom, fifty cents per pound; cummin, five cents per pound; coriander, three cents per pound; fennel, two cents per pound; fe[n]ugreek, two cents per pound; hemp, one-half cent per pound; mustard, brown, three cents per pound; white, three cents per pound; rape, one cent per pound; castor seeds or beans, thirty cents per bushel; Seeds.

Sugar of lead, four cents per pound; Sugar of lead.

Tartar emetic, fifteen cents per pound; Tartar emetic.

Varnish, valued at one dollar and fifty cents or less per gallon, fifty cents per gallon, and twenty per centum ad valorem; valued at above one dollar and fifty cents per gallon, fifty cents per gallon, and twenty-five per centum ad valorem; Varnish.

Vanilla beans, three dollars per pound; Vanilla beans.

Verdigris, six cents per pound; Verdigris.

Whiting. Whiting, when dry, fifty cents per one hundred pounds; when ground in oil, one dollar and fifty cents per one hundred pounds;

Acetous, &c., acids, &c. Acetous, benzoic, muriatic, and pyroligneous acids, cutch or catechu, orchil and cudbear, safflower and sumac, ten per centum ad valorem;

Arsenic, &c. Arsenic in all forms, ammonia, and sulphate and carbonate of ammonia; bark, cinchona, Peruvian, Lima, Calisaya, quilla, and all other

Medicinal barks, gums, &c., not otherwise provided for. medicinal barks, flowers, leaves, plants, roots, and seeds, not otherwise provided for; cobalt, and oxide of cobalt; gums, amber, Arabic, jedda, senegal, tragacanth, myrrh, and all other gums and gum resins not otherwise provided for; quassia wood; smalts; sarsaparilla; tapioca;

Acetic acid. tonqua beans and sponges, twenty per centum ad valorem; acetic acid, twenty-five per centum ad valorem;

Santonine, &c. Santonine and glycerine, thirty per centum ad valorem;

Pills, &c. On all pills, powders, tinctures, troches or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes,

Medicinal preparations. drops, waters, essences, spirits, oils, or other medicinal preparations or compositions, recommended to the public as proprietary medicines, or prepared according to some private formula or secret art as remedies or specifics for any disease or diseases or affections whatever affecting the human or animal body, fifty per centum ad valorem;

Essences, cosmetics, perfumes. On all essences, extracts, toilet waters, cosmetics, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth washes, dentrifices, tooth pastes, aromatic cachous, or other perfumeries or cosmetics, by whatsoever name or names known, used or applied as perfumes or applications to the hair, mouth, or skin, fifty per centum ad valorem.

Additional duties, &c., on SEC. 6. *And be it further enacted*, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, a duty of ten per centum ad valorem, that is to say:

Antimony. Antimony, crude;

Assafœtida. Assafœtida;

Beeswax. Beeswax;

Blacking. Blacking of all descriptions;

Building stone. Building stone of all descriptions, not otherwise provided for;

Calomel. Calomel;

Catsup. Catsup;

Civet. Civet, oil of;

Cobalt ores. Cobalt ores;

Extracts. Extract of indigo; extract of madder; extract and decoctions of logwood, and other dyewoods;

Flints. Flints, and flint, ground;

Flocks. Flocks, waste or shoddy;

Furs. Furs, dressed, when not on the skin;

Garancine. Garancine;

Ginger. Ginger, preserved, or pickled;

Green turtle. Green turtle;

Grindstones. Grindstones, unwrought, or wrought or finished;

Gutta-percha. Gutta-percha, unmanufactured;

Isinglass. Isinglass or fish glue;

Japanned ware. Japanned ware of all kinds, not otherwise provided for;

Lastings. Lastings, mohair cloth, silk, twist, or other manufacture of cloth, woven or made in patterns of such size, shape and form, or cut in such manner as to be fit for shoes, slippers, boots, bootees, gaiters, and buttons exclusively, not combined with India-rubber;

Mats. Mats of cocoa-nut;

Matting. Matting, china, and other floor matting, and mats made of flags, jute, or grass;

Manufactures of gutta-percha. Manufactures of gutta-percha;

Milk of India-rubber; medicinal preparations not otherwise provided for; — Milk of india rubber.

Music, printed with lines, bound or unbound; — Music.

Musical instruments of all kinds, and strings for musical instruments of whipgut or catgut, and all other strings of the same material; — Musical instruments.

Nickel; — Nickel.

Osier or willow, prepared for basket makers' use. — Osier.

Philosophical apparatus and instruments; — Philosophical instruments.

Plaster of Paris, when ground; — Plaster of paris.

Quills; — Quills.

Strychnine; — Strychnine.

Staves for pipes, hogsheads, or other casks; — Staves.

Teeth, manufactured; — Teeth.

Thread lace and insertings; — Thread lace.

Woolen listings. — Woolen listings.

SEC. 7. *And be it further enacted*, That, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and provided for in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated, imported from foreign countries, the following duties and rates of duty, that is to say: — Additional duties on

On chocolate and cocoa prepared, one cent per pound; — Chocolate, &c.

On copperas, green vitriol, or sulphate of iron, one-fourth cent per pound; — Copperas.

On linseed, flax-seed, hemp-seed, and rape-seed oil, three cents per gallon; — Linseed, &c.

On saleratus and bicarbonate of soda, one-half cent per pound. — Saleratus, &c.

On caustic soda, one-half cent per pound; — Caustic soda.

On salt, in sacks, barrels, other packages, or in bulk, six cents per one hundred pounds; — Salt.

On soap, fancy, scented, honey, cream, transparent, and all descriptions of toilet and shaving soap, two cents per pound; all other soap, five per centum ad valorem. — Soap.

On spirits of turpentine, five cents per gallon; — Spirits of turpentine.

On starch of all descriptions, one-half cent per pound; — Starch.

On white and red lead, dry or ground in oil, fifteen cents per one hundred pounds; — White and red lead.

On oxide of zinc, dry or ground in oil, twenty-five cents per one hundred pounds; — Oxide of zinc.

SEC. 8. *And be it further enacted*, That from and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mention[ed], and on such as may now be exempt from duty, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say: — Duties in lieu of former duties on

On anchovies, preserved in salt, thirty per centum ad valorem; — Anchovies.

On andirons, made of cast iron, one cent and one-fourth per pound; — Andirons.

On barley, pearl or hulled, one cent per pound; — Barley.

On bonnets, hats, and hoods, for men, women, and children, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of silk, hair, whalebone, or other material, not otherwise provided for, forty per centum ad valorem; — Bonnets, &c.

On braids, plaits, flats, laces, trimmings, sparterre, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material, not otherwise provided for, thirty per centum ad valorem; — Braids, &c.

On books, periodicals, pamphlets, blank-books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts, twenty per centum ad valorem; *Provided*, That all imported cotton and linen rags for the manufacture of paper shall be free of duty; — Books, &c. — Cotton and linen rags for paper to be free

Bristles. On bristles, ten cents per pound;

Candles, &c. On candles and tapers, stearine and adamantine, five cents per pound; on spermaceti, paraffine, and wax candles and tapers, pure or mixed, eight cents per pound; on all other candles and tapers, two and one-half cents per pound;

Chicory. On chicory root, two cents per pound; on chicory ground, burnt, or prepared, three cents per pound;

Acorn coffee, &c. On acorn coffee and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or a substitute for coffee, and not otherwise provided for, three cents per pound;

Brandy coloring. On coloring for brandy, fifty per centum ad valorem;

Cork wood. On cork wood, unmanufactured, thirty per centum ad valorem; on corks, fifty per centum ad valorem;

Cotton. On cotton, one-half cent per pound;

Feathers, &c. On feathers and downs for beds or bedding, of all descriptions, thirty per centum ad valorem;

On ostrich, vulture, cock, and other ornamental feathers, crude or not dressed, colored, or manufactured, twenty per centum ad valorem; when dressed, colored, or manufactured, forty per centum ad valorem;

On feathers and flowers, artificial and parts thereof, of whatever material composed, not otherwise provided for, forty per centum ad valorem;

Fire-crackers. On fire-crackers, fifty cents per box of forty packs, not exceeding eighty to each pack; and in the same proportion for a greater number;

Fruit trees, roots, seeds, &c. On fruit, shade, lawn, and ornamental trees, shrubs, plants, and bulbous roots, and flower seeds, not otherwise provided for, thirty per centum ad valorem;

Gloves. On gloves, made of skins or leather, forty per centum ad valorem;

Gunpowder. On gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, valued at less than twenty cents per pound, six cents per pound; valued at twenty cents or over per pound, six cents per pound and twenty per centum ad valorem in addition thereto;

Garden seeds. On garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for, thirty per centum ad valorem;

Hides. On hides, raw, and skins of all kinds, whether dried, salted, or pickled, ten per centum ad valorem;

Hollow-ware. On hollow-ware and vessels of cast iron, not otherwise provided for, one cent and one-fourth per pound;

Hops. On hops, five cents per pound;

Human hair. On human hair, raw, uncleaned, and not drawn, twenty per centum ad valorem; when cleaned or drawn, but not manufactured, thirty per centum ad valorem; when manufactured, forty per centum ad valorem;

Lead ore. On lead ore, one dollar per one hundred pounds;

Marble. On marble, white statuary, in block, rough, or squared, seventy-five cents per cubic foot; veined marble, and marble of all other descriptions, not otherwise provided for, in block, rough, or squared, forty per centum ad valorem;

Manufactures of marble. On manufactures of marble, marble slabs, marble paving tiles, and marble sawed, dressed, or polished, fifty per centum ad valorem;

Bladders. On manufactures of bladders, thirty per centum ad valorem;

India rubber and silk. On manufactures of India-rubber and silk, or of India-rubber and silk and other materials, fifty per centum ad valorem;

Mustard. On mustard, ground, in bulk, twelve cents per pound; when enclosed in glass or tin, sixteen cents per pound;

Plates engraved. On plates engraved, of steel, copper, wood, or any other material, twenty-five per centum ad valorem;

Plumbago. On plumbago or black lead, ten dollars per ton;

Potatoes. On potatoes, twenty-five cents per bushel;

Percussion caps, and fulminating powders. On percussion caps, fulminates, fulminating powders, and all articles used for like purposes, not otherwise provided for, thirty per centum ad valorem;

Playing cards. On playing-cards, valued at twenty-five cents or less per pack, fifteen

cents per pack; valued above twenty-five cents per pack, twenty-five cents per pack;

On pens, metallic, ten cents per gross; Metallic pens.

On pen-holder tips, metallic, ten cents per gross; Pen-holder tips.

On pen-holders, complete, ten cents per dozen; Pen-holders.

On lead pencils, one dollar per gross; Lead pencils.

On rice, cleaned, one cent and a half per pound; paddy, three quarters of one cent per pound; uncleaned rice, one cent per pound; Rice.

On sago and sago flour, one cent and a half per pound; Sago, &c.

On sheathing copper, and sheathing metal or yellow metal not wholly of copper nor wholly or in part of iron, ungalvanized, in sheets forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, three cents per pound; Sheathing copper and metal.

On tin in pigs, bars, or blocks, fifteen per centum ad valorem; Tin.

On tin in plates or sheets, terne, and tagger tin, twenty-five per centum ad valorem; on oxide, muriatic, and salts of tin and tin foil, thirty per centum ad valorem.

SEC. 9. *And be it further enacted*, That, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and included in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say: Additional duties on.

On Wilton, Saxony, and Aubusson, Axminster, patent velvet, Tournay velvet, and tapestry velvet carpets and carpeting, Brussels carpets wrought by the Jacquard machine, and all medallion or whole carpets, five cents per square yard; on Brussels and tapestry Brussels carpets and carpeting, printed on the warp or otherwise, three cents per square yard; on all treble-ingrain and worsted chain Venetian carpets and carpetings, three cents per square yard; on hemp or jute carpeting, two cents per square yard; on all other kinds of carpets and carpeting, of wool, flax, or cotton, or parts of either or other material (except druggets, bockings, and felt carpets and carpetings), not otherwise provided for, five per centum ad valorem: *Provided*, That mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpeting, shall pay the rate of duty herein imposed on carpets and carpeting of similar character; and all other mats, screens, hassocks, and rugs, five per centum ad valorem. Carpets and carpetings. Mats, rugs, screens, &c.

On woollen cloths, woollen shawls, and all manufactures of wool, of every description, made wholly or in part of wool, not otherwise provided for, a duty of six cents per pound, and, in addition thereto, five per centum ad valorem; Woollens and manufactures of wool.

On goods of like description, when valued at over one dollar per square yard, or weighing less than twelve ounces per square yard, a duty of six cents per pound, and, in addition thereto, ten per centum ad valorem;

On endless belts or felts for paper, and blanketing for printing machines, five per centum ad valorem; Endless belts or felts.

On flannels, of all descriptions, five per centum ad valorem; Flannels.

On hats of wool, ten per centum ad valorem; Hats of wool.

On woollen and worsted yarn, of all descriptions, five per centum ad valorem; Woollen, &c., yarn.

On clothing ready made, and wearing apparel of every description, composed wholly or in part of wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, six cents per pound, and, in addition thereto, five per centum ad valorem: *Provided*, That Balmoral skirts, or goods of like description, or used for like purposes, made wholly or in part of wool, shall be subjected to the same duties that are levied upon ready-made clothing; Clothing and wearing apparel. Balmoral skirts, &c.

On blankets of all kinds, made wholly or in part of wool, five per centum ad valorem: Blankets.

On all delaines, cashmere delaines, muslin delaines, barege delaines, composed wholly or in part of worsted, wool, mohair, or goats' hair, Delaines, &c.

and on all goods of similar description, not exceeding in value forty cents per square yard, two cents per square yard;

Bunting, worsted yarns, &c. On bunting, worsted yarns, and on all other manufactures of worsted or of which worsted shall be a component material, not otherwise provided for, five per centum ad valorem;

Oilcloth. On oil-cloth for floors, stamped, or printed, of all descriptions, five per centum ad valorem.

Coir floor matting, &c. On coir floor matting and carpeting, five per centum ad valorem.

Additional duties on SEC. 10. *And be it further enacted*, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and provided for in this section, there shall be levied, collected, and paid, on the goods, wares, and merchandise herein enumerated, imported from foreign countries, the following duties and rates of duty, that is to say:

Manufactures of cotton, not colored, printed, &c. First. On all manufactures of cotton, bleached or unbleached, and not colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, one-fourth of one cent per square yard; on finer or lighter goods of like description, not exceeding one hundred and forty threads to the square inch, counting the warp and filling, one-half cent per square yard; on goods of like description, exceeding one hundred and forty threads, and not exceeding two hundred threads to the square inch, counting the warp and filling, three-fourths of one cent per square yard; on like goods, exceeding two hundred threads to the square inch, counting the warp and filling, one cent per square yard; on all goods embraced in the foregoing schedules (except jeans, denimes, drillings, bedtickings, ginghams, plaids, cottonades, pantaloon stuffs, and goods of like description, not exceeding in

If colored, printed, &c. value the sum of sixteen cents per square yard), if printed, painted, colored, or stained, they shall be considered to have been bleached goods, and there shall be levied, collected, and paid a duty of one cent per square yard, in addition to the rates of duty provided for bleached

Plain woven cotton goods not included, &c. goods. *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedules, and upon cotton goods of every description, the value of which shall exceed sixteen cents per square yard, there shall be levied, collected, and paid, a duty of five per centum ad valorem: *And provided, further*, That no cotton goods, having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

Spool cotton. Second. On spool and other thread of cotton, ten per centum ad valorem.

Shirts and drawers. Third. On shirts and drawers, wove or made on frames, composed wholly of cotton and cotton velvet, five per centum ad valorem.

Cotton jeans, &c. Fourth. On all cotton jeans, denimes, drillings, bedticking, ginghams, plaids, cottonades, pantaloon stuffs, and goods of like description, not exceeding in value the sum of sixteen cents per square yard, two cents per square yard; and on all manufactures composed wholly of cotton, bleached, unbleached, printed, painted, or dyed, not otherwise provided for, five per centum ad valorem.

Brown or bleached linens, &c. Fifth. On all brown or bleached linens, ducks, canvas paddings, cot-bottoms, burlaps, drills, coatings, brown hollands, blay linens, damasks, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp (or of which flax, jute, or hemp shall be the component material of chief value), five per centum ad valorem; on

Flax or linen threads. flax or linen threads, twine and packthread, and all other manufactures of flax, or of which flax shall be the component material of chief value, and not otherwise provided for, five per centum ad valorem.

Additional duties on SEC. 11. *And be it further enacted*, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned and provided for in this section, there shall be levied, collected, and paid, on the goods, wares, and merchan-

dise herein enumerated, imported from foreign countries, the following duties and rates of duty, that is to say:

On jute, Sisal grass, sun hemp, coir, and other vegetable substances not enumerated, (except flax, tow of flax, Russia and manilla hemp, and codilla, or tow of hemp,) five dollars per ton; *Jute, Sisal grass, &c.*

On jute butts, one dollar per ton; *Jute butts.*

On tarred cables, or cordage, one-fourth of one cent per pound; *Cordage.*

On untarred manilla cordage, one-fourth of one cent per pound;

On all other untarred cordage, one-half cent per pound;

On hemp yarn, one cent per pound; *Hemp yarn.*

On coir yarn, one-half cent per pound; *Coir yarn.*

On seines, one-half cent per pound; *Seines.*

On cotton bagging, or other manufactures not otherwise provided for, suitable for the uses to which cotton bagging is applied whether composed in whole or in part of hemp, jute, or flax, or any other material valued at less than ten cents per square yard, three-fourths of one cent per pound; over ten cents per square yard, one cent per pound; *Cotton bagging.*

On sail duck, five per centum ad valorem; *Sail duck.*

On Russia and other sheetings, made of flax or hemp, brown and white, five per centum ad valorem; and *Russia, &c., sheetings.*

On all other manufactures of hemp, or of which hemp shall be a component part, not otherwise provided for, five per centum ad valorem. *Other manufactures of hemp.*

On grass cloth, five per centum ad valorem; *Grass cloth.*

On jute yarns, five per centum ad valorem; *Jute yarns.*

On all other manufactures of jute or Sisal grass, not otherwise provided for, five per centum ad valorem: *Provided*, That all hemp, or preparations of hemp used for naval purposes by the government of the United States, shall be of American growth or manufacture: *Provided, further*, The same can be obtained of as good quality and at as low a price. *Other manufactures of jute, &c. Hemp, &c., for naval purposes to be of American growth, if obtainable at same price, &c.*

SEC. 12. *And be it further enacted*, That from and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say: *Duties in lieu of duties, &c., on*

On all brown earthenware and common stoneware, gas retorts, stoneware not ornamented, and stoneware above the capacity of ten gallons, twenty per centum ad valorem; *Earthen and stoneware.*

On China and porcelain ware, gilded, ornamented, or decorated in any manner, forty per centum ad valorem; *China and porcelain.*

On China and porcelain ware, plain white, and not decorated in any manner, and all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-colored, composed of earthy or mineral substances, and not otherwise provided for, thirty-five per centum ad valorem;

Slates, slate pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, forty per centum ad valorem; *Slates, mantels, slabs, &c.*

On unwrought clay, pipe clay, fire clay, and kaoline, five dollars per ton; *Unwrought clay.*

On fuller's earth, three dollars per ton; *Fuller's earth.*

On white chalk, four dollars per ton; on red and French chalk, ten per centum ad valorem; on chalk of all descriptions, not otherwise provided for, twenty-five per centum ad valorem. *Chalk.*

On all plain and mould and press glassware, not cut, engraved, or painted, thirty per cent ad valorem; *Glassware.*

On all articles of glass, cut, engraved, painted, colored, printed, stained, silvered or gilded, not including plate-glass silvered, or looking-glass plates, thirty-five per centum ad valorem;

On fluted, rolled, or rough plate-glass, not including crown, cylinder, broad, or common window glass, not exceeding ten by fifteen inches, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches, one cent per square foot; above *Rough plate glass.*

that, and not exceeding twenty-four by thirty inches, one cent and a half per square foot; all above that, two cents per square foot: *Provided*, That all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed;

Proviso.

Polished plate glass, unsilvered.

On all cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches, three cents per square foot; above that, and not exceeding sixteen by twenty-four inches, five cents per square foot; above that, and not exceeding twenty-four by thirty inches, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches, twenty-five cents per square foot; all above that, fifty cents per square foot;

Polished plate glass, silvered.

On all cast polished plate-glass, silvered, or looking-glass plates exceeding ten by fifteen inches, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches, six cents per square foot; above that, and not exceeding twenty-four by thirty inches, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches, thirty-five cents per square foot; all above that, sixty cents per square foot: *Provided*, That no looking-glass plates, or plate-glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass, of like description, not framed, but shall be liable to pay, in addition thereto, thirty per centum ad valorem upon such frames;

Proviso.

Porcelain, Bohemian glass, &c.

On porcelain and Bohemian glass, glass crystals for watches, paintings on glass or glasses, pebbles for spectacles, and all manufactures of glass, or of which glass shall be a component material, except crown, cylinder, and other window glass, not otherwise provided for, and all glass bottles or jars filled with sweetmeats, preserves, thirty-five per centum ad valorem.

Additional duties on

SEC. 13. *And be it further enacted*, That from and after the day and year aforesaid, in addition to the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, a duty of five per centum ad valorem, that is to say:

Argentine, &c.

Argentine, alabalta, or German silver, manufactured or unmanufactured;

Articles embroidered or worn.

Articles embroidered with gold, silver, or other metal;

Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand, not otherwise provided for;

Britannia ware.

Britannia ware;

Baskets, &c.

Baskets, and all other articles composed of grass, ozier, palm leaf, straw, whalebone, or willow, not otherwise provided for;

Bracelets, &c.

Bracelets, braids, chains, curls, or ringlets composed of hair, or of which hair is a component material;

Braces, &c.

Braces, suspenders, webbing, or other fabrics composed wholly or in part of India-rubber, not otherwise provided for;

Brooms, &c.

Brooms and brushes of all kinds;

Canes, &c.

Canes and sticks for walking, finished or unfinished;

Capers, pickles, &c.

Capers, pickles, and sauces of all kinds, not otherwise provided for;

Caps, hats, &c.

Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material;

Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, worn by men, women and children, and not otherwise provided for;

Card cases, &c.

Card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed;

Carriages, &c.

Carriages and parts of carriages;

Clocks.

Clocks and parts of clocks;

Clothing.

Clothing, ready made, and wearing apparel of whatever description, of whatever material composed, except wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer;

Coach and harness furniture of all kinds, saddlery, coach and harness hardware, silver plated, brass plated, or covered, common tinned, burnished, or japanned, not otherwise provided for;	Coach, &c., furniture, saddlery, &c.
Combs of all kinds;	Combs.
Compositions of glass or paste, when set;	Compositions of glass, &c.
Composition tops for tables, or other articles of furniture;	
Comfits, sweetmeats, or fruits preserved in sugar, brandy, or molasses, not otherwise provided for;	Preserved fruits.
Cotton cords, gimps, and galloons;	Cotton cords.
Cotton laces, cotton insertings, cotton trimming laces, and cotton braids, colored or uncolored;	Cotton laces, &c.
Court-plaster;	Court-plaster.
Cutlery of all kinds;	Cutlery.
Dolls and toys of all kinds;	Dolls, &c.
Encaustic tiles;	Encaustic tiles.
Epaulets, galloons, laces, knots, stars, tassels, tresses, and wings, of gold, silver, or other metal;	Epaulets, &c.
Fans and fire-screens of every description, of whatever material composed;	Fans and fire screens.
Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished;	Umbrellas, &c. frames.
Furniture, cabinet and household;	Furniture.
Furs, dressed;	Furs.
Hair pencils;	Hair pencils.
Hat bodies of cotton or wool, or of which wool is the component material of chief value;	Hat bodies.
Hair cloth, hair seatings, and all other manufactures of hair, not otherwise provided for;	Hair cloth, &c.
Ink, printers' ink, and ink powder;	Ink.
Japanned, patent or enamelled leather, or skins of all kinds;	Leather.
Jet and manufactures of jet, and imitations thereof;	Jet.
Leather, tanned, of all descriptions;	Leather.
Maccaroni, vermicelli, gelatine, jellies, and all similar preparations;	Maccaroni, &c.
Manufactures of bone, shell, horn, ivory or vegetable ivory;	Manufactures of bone,
Manufactures of paper, or of which paper is a component material, not otherwise provided for;	paper,
Manufactures of the bark of the cork tree, except corks;	bark of cork tree,
Manufactures, articles, vessels and wares, not otherwise provided for, of gold, silver, copper, brass, iron, steel, lead, pewter, tin, or other metal, or of which either of these metals or any other metal shall be the component material of chief value;	gold, silver, &c.,
Manufactures not otherwise provided for, composed of mixed materials, in part of cotton, silk, wool, or worsted, hemp, jute, or flax;	mixed materials not otherwise provided for;
Manufactures of cotton, linen, silk, or worsted, if embroidered or tamboured, in the loom or otherwise, by machinery or with the needle or other process, not otherwise provided for;	cotton, silk, &c., not otherwise provided for,
Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood;	cedar wood, &c.,
Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for;	leather,
Manufactures, articles, and wares, of papier mache;	papier mache,
Manufactures of goats' hair or mohair, or of which goats' hair or mohair shall be a component material, not otherwise provided for;	goats' hair or mohair,
Manufactures of wood, or of which wood is the chief component part, not otherwise provided for;	wood.
Morocco skins;	Morocco skins.
Muskets, rifles, and other fire-arms;	Muskets, &c.
Needles, sewing, darning, knitting, and all other descriptions;	Needles.
Oil-cloth of every description, of whatever material composed, not otherwise provided for;	Oilcloth.
Paper boxes, and all other fancy boxes;	Paper boxes.
Paper envelopes;	Envelopes.

Paper hangings, &c. P. 200, this vol.

Paper-hangings, and paper for screens or fire-boards; paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper, not otherwise provided for;

Pins.

Pins, solid head or other;

Plated and gilt ware.

Plated and gilt ware of all kinds;

Prepared meats, &c.

Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise;

Ratans and reeds.

Ratans and reeds, manufactured or partially manufactured;

Roofing slates.

Roofing slates;

Scagliola tops, &c.

Scagliola tops for tables or other articles of furniture;

Sealing wax.

Sealing-wax;

Side arms.

Side arms of every description;

Silver-plated metal.

Silver-plated metal, in sheets or other form;

Stereotype plates.

Stereotype plates;

Still bottoms.

Still bottoms;

Twines.

Twines and packthread, of whatever material composed, not otherwise provided for;

Type metal.

Type metal;

Types.

Types, new;

Umbrellas.

Umbrellas, parasols, and sunshades;

Velvet.

Velvet, when printed or painted;

Wafers.

Wafers;

Water colors.

Water colors;

Watches, &c.

Watches and parts of watches, and watch materials, and unfinished parts of watches;

Webbing.

Webbing, composed of wool, cotton, flax, or any other materials, not otherwise provided for.

Ten per cent additional duty on tea, and products of countries beyond the Cape of Good Hope, if imported, &c. 1863, ch. 77, § 2, vol. 12, S. L. P. 200, this vol.

SEC. 14. *And be it further enacted*, That, from and after the day and year aforesaid, there shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of countries beyond the Cape of Good Hope, when imported from places this side of the Cape of Good Hope, a duty of ten per cent. ad valorem, *and* in addition to the duties imposed on any such articles when imported directly from the place or places of their growth or production.

Additional tonnage duty on vessels after December 31, 1862.

SEC. 15. *And be it further enacted*, That upon all ships, vessels, or steamers, which, after the thirty-first day of December, eighteen hundred and sixty-two, shall be entered at any custom-house in the United States from any foreign port or place, or from any port or place in the United States, whether ships or vessels of the United States, or belonging wholly or in part to subjects of foreign powers, there shall be paid a tax or tonnage duty of ten cents per ton of the measurement of said vessel, in addition to any tonnage duty now imposed by law: *Provided*, That the said tax or tonnage duty shall not be collected more than once in each year on any ship, vessel, or steamer having a license to trade between different districts of the United States, or to carry on the bank, whale, or other fisheries, whilst employed therein, or on any ship, vessel, or steamer, to or from any port or place in Mexico, the British provinces of North America, or any of the West India islands: *Provided, also*, That nothing in this act contained shall be deemed in anywise to to impair any rights and privileges which have been or may be acquired by any foreign nation under the laws and treaties of the United States relative to the duty on tonnage of vessels: *Provided, further*, That so much of the act of August eighteen, eighteen hundred and fifty-six, entitled "An act to authorize protection to be given to citizens of the United States who may discover deposits of guano," as prohibits the export thereof, is hereby suspended for one year from and after the passage of this act.

Certain ships to pay tonnage duty only once a year. P. 200, of this vol.

This act not to impair rights, &c., under any treaty.

Suspension of part of act of 1856, ch. 164, S. L. Vol. 11. p. 119.

Guano. P. 200, this vol.

Tare, how estimated.

SEC. 16. *And be it further enacted*, That from and after the passage of this act, in estimating the allowance for tare on all chests, boxes, cases, casks, bags, or other envelope or covering of all articles imported liable to pay any duty, where the original invoice is produced at the time of making entry thereof, and the tare shall be specified therein, it

shall be lawful for the collector, if he shall see fit, or for the collector and naval officer, if such officer there be, if they shall see fit, with the consent of the consignees, to estimate the said tare according to such invoice; but in all other cases the real tare shall be allowed, and may be ascertained under such regulations as the Secretary of the Treasury may from time to time prescribe; but in no case shall there be any allowance for draft.

After November 1, 1862, no goods to be admitted to entry, unless the invoice is verified by oath. [Repealed, 1863, ch. 76, § 14. P. 200, of this vol., sec. 14.]

SEC. 17. *And be it further enacted*, That from and after the first day of November, eighteen hundred and sixty-two, no goods, wares, or merchandise subject to ad valorem or specific duty, whether belonging to a person or persons residing in the United States or otherwise, or whether acquired by the ordinary process of bargain and sale, or otherwise, shall be admitted to entry, unless the invoice of such goods, wares, or merchandise be verified by the oath of the owner or one of the owners, or in the absence of the owner, one of the party who is authorized by the owner to make the shipment and sign the invoice of the same, certifying that the invoice annexed contains a true and faithful account, if subject to ad valorem duty and obtained by purchase, of the actual cost thereof, and of all charges thereon, and that no discounts, bounties, or drawbacks are contained in the said invoice but such as have actually been allowed on the same; and when consigned or obtained in any manner other than by purchase, the actual market value thereof, and if subject to specific duty, of the actual quantity thereof; which said oath shall be administered by the consul or commercial agent of the United States in the district where the goods are manufactured, or from which they are sent; and if there be no consul or commercial agent of the United States in the said district, the verification hereby required shall be made by the consul or commercial agent of the United States at the nearest point, or at the port from which the goods are shipped, in which case the oath shall be administered by some public officer, duly authorized to administer oaths, and transmitted with a copy of the invoice to the consul or commercial agent for his authentication; and this act shall be construed only to modify, and not repeal, the act of March first, eighteen hundred and twenty-three, entitled "An act supplementary to, and to amend an act entitled 'An act to regulate the collection of duties on imports and tonnage,' passed second March, one thousand seven hundred and ninety-nine, and for other purposes," and the forms of the oaths therein set forth shall be modified accordingly. And there shall be paid to the said consul, vice-consul, or commercial agent, by the person or persons by or in behalf of whom the said invoices are presented and deposited one dollar for each and every invoice verified, which shall be accounted for by the officers receiving the same, in such manner as is now required by the laws regulating the fees and salaries of consuls and commercial agents: *Provided*, That nothing herein contained shall be construed to require for goods imported under the reciprocity treaty with Great Britain, signed June fifth, eighteeen hundred and fifty-four, any other consular certificate than is now required by law: *And provided, further*, That the provisions of this section shall not apply to invoices of goods, wares, and merchandise imported into the United States from beyond Cape Horn and the Cape of Good Hope, until the first day of April, one thousand eight hundred and sixty-three: *And provided, further*, That the provisions of this section shall not apply to countries where there is no consul, vice-consul, or commercial agent of the United States.

Oath to certify what,

by whom administered.

This act modifies and does not repeal act. 1823, ch. 21.

Vol. 3, p. 729, S. L. 1799, ch. 22, S. L. Vol. 1, p. 627, S. L.

Fees of consul, &c.

Reciprocity treaty with Great Britain.

Vol. 10, p. 1089, S. L.

Invoices of goods from beyond the Cape of Good Hope.

Proviso where there is no consul, &c.

SEC. 18. *And be it further enacted*, That, from and after the date aforesaid, it shall be the duty of consuls and commercial agents of the United States, having any knowledge or belief of any case or practice of any person or persons who obtain or should obtain verification of invoices as described in the preceding section, whereby the revenue of the United States is or may be defrauded, to report the facts to the collector of the port where the revenue is or may be defrauded, or to the Secretary of the Treasury of the United States.

Consuls, &c., to report fraudulent practices.

Amendments of act. 1861, ch. 68, §§ 12, 23, S. L. See pp. 143, 152, this vol.

SEC. 19. *And be it further enacted*, That from and after the passage of this act, the act entitled "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports and for other purposes," approved March two, eighteen hundred and sixty-one, be, and the same is hereby, amended as follows, that is to say: First, in section twelve, before the word "eighteen," where it first occurs, strike out "less than;" second, in section twenty-three, after the words, "artists residing abroad," strike out, "provided the same be imported in good faith as objects of taste and not of merchandise," and insert, "provided the fact, as aforesaid, shall be certified by the artist, or by a consul of the United States;" and in the same section, before the word "orpiment," insert, "ores of gold and silver."

Amendment of act. 1854, ch. 30, § 6, vol. 10, S. L., p. 272. See note at foot of page.

SEC. 20. *And be it further enacted*, That the sixth section of an act entitled "An act to extend the warehousing system by establishing private bonded warehouses, and for other purposes," be, and the same is hereby, amended so that the additional duty of one hundred per centum shall not apply to the invoice or appraised value of the merchandise withdrawn, but shall be so construed as to require for failure to transport and deliver within the time limited, a duty to be levied and collected of double the amount [to] which said goods, wares, and merchandise would be liable upon the original entry thereof.[1]

Goods in public stores and on shipboard August 11, 1862, subject to what rates of duty.

SEC. 21. *And be it further enacted*, That all goods, wares, and merchandise, which may be in the public stores or bonded warehouse on the first day of August, eighteen hundred and sixty-two, may be withdrawn for consumption upon payment of the duties now imposed thereon by law, provided the same shall be so withdrawn within three months from the date of original importation; but all goods, wares, and merchandise which shall remain in the public stores or bonded warehouse for more than three months from the date of original importation, if withdrawn for consumption, and all goods on shipboard on the first day of August, eighteen hundred and sixty-two, shall be subject to the duties prescribed by this act: *Provided*, That all goods which now are or may be deposited in public store or bonded warehouse after this act takes effect and goes into operation, must be withdrawn therefrom, or the duties thereon paid within one year from the date of original importation, but may be withdrawn by the owner for exportation to foreign countries, or may be transshipped to any port of the Pacific or western coast of the United States at any time before the expiration of three years from the date of original importation; such goods on arrival at a Pacific or western port, as aforesaid, to be subject to the same rules and regulations as if originally imported there; any goods remaining in public store or bonded warehouse beyond three years shall be regarded as abandoned to the government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the treasury: *Provided, further*, That merchandise upon which duties have been paid may remain in warehouse in custody of the officers of the customs at the expense and risk of the owners of said merchandise, and if exported directly from said custody to a foreign country within three years, shall be entitled to return duties, proper evidence of such merchandise having been landed abroad to be furnished to the collector by the importer, one per centum of said duties to be retained by the government: *And provided, further*, That all drugs, medicines, and chemical preparations, entered for exportation and deposited in ware-

Goods in public store to be withdrawn, or duties paid within one year of importation;

or may be transshipped within three years;

otherwise to be sold.

Goods on which duties are paid may remain in warehouse, &c.

Drugs, &c., may be exported.

Regulations and penalties where goods are transferred from one warehouse to another.

[1] NOTE.—SEC. 6. *And be it further enacted*, That the Secretary of the Treasury shall prescribe the form of the bond to be given for the transportation of goods, wares, and merchandise, from a port in one collection district to a port in another collection district in the United States, as provided in the preceding section; also the time for such delivery; and for a failure to transport and deliver, within the time limited, any such bonded goods, wares and merchandise, to the collector at the designated port, an additional duty of one hundred per cent shall be levied and collected, which additional duty shall be secured by such bond, or said goods, wares, and merchandise may be seized and forfeited for such failure, and any steam or other vessel, or vehicle, transporting such bonded goods, wares, and merchandise, the master, owner, or conductor of which shall fail to deliver the same to the collector at the designated port, shall be liable to seizure and forfeiture.—Vol. X, p. 272, S. L.

house or public store, may be exported by the owner or owners thereof in the original package, or otherwise, subject to such regulations as shall be prescribed by the Secretary of the Treasury: *And provided, further*, That the third or last proviso to the fifth section of an act entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved the *sixth* [fifth] day of August, eighteen hundred and sixty-one, be, and the same is hereby, repealed; and no return of the duties shall be allowed on the export of any merchandise after it has been removed from the custody and control of the government; but nothing herein contained shall be held to apply to or repeal section thirty of the act entitled "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved March second, eighteen hundred and sixty-one, or section four of an act entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one.

1861, ch. 45, § 5, vol. 12, S. L. See p. 159, this vol.

1861, ch. 68, § 30, vol. 12, S. L., p. 137, this vol.

1861, ch. 45, § 4, vol. 12, S. L., p. 157, this vol.

Supplies for vessels of war of certainn nations may be bought from warehouse duty free.

SEC. 22. *And be it further enacted*, That the privilege of purchasing supplies from the public warehouses duty free, be extended under such regulations as the Secretary of the Treasury shall prescribe to the vessels-of-war of any nation in ports of the United States, which may reciprocate such privilege towards the vessels-of-war of the United States in its ports.

Repeal of inconsistent provisions.

Existing laws to be in force.

SEC. 23. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed: *Provided*, That the existing laws shall extend to, and be in force for, the collection of the duties imposed by this act, for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect, in the existing laws contained, had been inserted in and reënacted by this act.

Act of 1862, ch. 119, § 95 amended, vol. 12 S. L., p. 475.

[Repealed 1863, ch. 4, § 5, vol. 12, S. L., p. 633.

Instruments not to be invalid without stamp prior to January 1, 1863.

Must be stamped, etc., before they are used in evidence.

SEC. 24. *And be it further enacted*, That *in* the ninety-fifth section of the act entitled "An act to provide internal revenue to support the government and [to] pay interest on the public debt," approved July first, eighteen hundred and sixty-two, be so amended that no instrument, document, or paper, made, signed, or issued prior to the first day of January, eighteen hundred and sixty-three, without being duly stamped, or having thereon an adhesive stamp to denote the duty imposed thereon, shall for that cause be deemed invalid and of no effect: *Provided, however*, That no such instrument, document, or paper shall be admitted or used as evidence in any court until the same shall have been duly stamped, nor until the holder thereof shall have proved to the satisfaction of the court that he has paid to the collector or deputy collector of the district within which such court may be held the sum of five dollars, for the use of the United States.

When parts of act 1862, ch. 119, vol. 12, S. L., take effect, pp. 434, 475.

SEC. 25. *And be it further enacted*, That no part of the act aforesaid, in relation to stamp duties, shall be held to take effect before the first day of September, eighteen hundred and sixty-two. And so much of said act as relates to the appointment of collectors and assessors shall be held to take effect on the twenty-first day of July, eighteen hundred and sixty-two, instead of from and after its approval by the President.

Approved, July 14, 1862.

CHAP. LXXVI.—*An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes.*

March 3, 1863.

Invoices of imports of foreign goods to be in triplicate after July 1, 1863.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of July, eighteen hundred and sixty-three, all invoices of goods, wares, and merchandise imported from any foreign country into the United

How signed.

States shall be made in triplicate, and signed by the person or persons owning or shipping said goods, wares, or merchandise, if the same have actually been purchased, or by the manufacturer or owner thereof, if the same have been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner; and said

To be produced to consul.

invoices shall, at or before the shipment thereof, be produced to the consul, vice-consul, or commercial agent of the United States nearest the place of shipment for the use of the United States, and shall have

Declaration indorsed thereon.

indorsed thereon, when so produced, a declaration signed by said purchaser, manufacturer, owner, or agent, setting forth that said invoice is in all respects true; that it contains (if the goods, wares, and merchandise mentioned therein are subject to ad valorem duty, and were obtained by purchase) a true and full statement of the time when and the place where the same were purchased, and the actual cost thereof, and of all charges thereon; and that no discounts, bounties, or drawbacks are contained in said invoice but such as have actually been allowed thereon; and when obtained in any other manner than by purchase, the actual market value thereof at the time and place when and where the same were procured or manufactured; and if subject to specific duty, the actual quantity thereof; and that no different invoice of the goods, wares or merchandise, mentioned in the invoice so produced has been or will be furnished to any one. If said goods, wares, or merchandise have been actually purchased, said declaration shall also contain a statement that the currency in which said invoice is made out is the currency which was actually paid for said goods, wares, or merchandise by the purchaser. And the person so producing said invoice shall at the same time declare to said consul, vice-consul, or commercial agent the port in the United States at which it is intended to make entry of said goods, wares, or merchandise; whereupon the said consul, vice-consul, or commercial agent shall indorse upon each of said triplicates a certificate,

Consul, &c., to make certificate on each;

under his hand and official seal, stating that said invoice has been produced to him, with the date of such production, and the name of the person by whom the same was produced, and the port in the United States at which it shall be the declared intention to make entry of the goods, wares, or merchandise therein mentioned. And thereupon the

to whom to deliver the same.

said consul, vice-consul, or commercial agent shall deliver to the person producing the same one of said triplicates, to be used in making entry of said goods, wares, or merchandise; shall file another in his office, to be there carefully preserved; and shall, as soon as practicable, transmit the remaining one to the collector of the port of the United States at which it shall be declared to be the intention to make entry of said

Goods, &c., not to be admitted to entry unless the invoice conforms hereto.

goods, wares, or merchandise. And no goods, wares, or merchandise imported into the United States from any foreign place or country after said first day of July, eighteen hundred and sixty-three, shall be admitted to an entry unless the invoice presented shall in all respects conform to the requirements hereinbefore mentioned, and shall have thereon the certificate of the consul, vice-consul, or commercial agent hereinbefore specified, nor unless said invoice be verified at the time of making such entry by the oath or affirmation of the owner or consignee, or the authorized agent of the owner or consignee thereof, certifying that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, nor, except as hereinafter provided, unless the triplicate transmitted by said consul, vice-consul, or commercial agent to the collector

Penalty for making, &c., an entry by false certificate or invoice, &c.

shall have been received by him. And if any such owner, consignee, or agent, of any goods, wares, or merchandise, shall knowingly make, or attempt to make, an entry thereof by means of any false invoice, or false certificate of a consul, vice-consul, or commercial agent, or of any invoice which shall not contain a true statement of all the particulars hereinbefore required, or by means of any other false or fraudulent document or paper, or of any other false or fraudulent practice or appliance whatsoever, said goods, wares, and merchandise, or their value, shall be forfeited and disposed of as other forfeitures for violation of the revenue

laws: *Provided*, That where, from a change of the destination of any such goods, wares, or merchandise, after the production of the invoice thereof to the consul, vice-consul, or commercial agent, as hereinbefore provided, or from other cause, the triplicate transmitted to the collector of the port to which such goods, wares, or merchandise were originally destined, shall not have been received at the port where the same actually arrive, and where it is desired to make entry thereof, said goods, wares, and merchandise may be admitted to an entry on the execution by the owner, consignee, or agent of a bond, with sufficient security, in double the amount of duty apparently due, conditioned for the payment of the duty which shall be found to be actually due thereon. And it shall be the duty of the collector of the port where such entry shall be made immediately to notify the consul, vice-consul, or commercial agent, to whom such invoice shall have been produced, to transmit to such collector a certified copy thereof; and it shall be the duty of such consul, vice-consul, or commercial agent to transmit the same accordingly without delay; and said duty shall not be finally liquidated until such triplicate, or a certified copy thereof, shall have been received: *Provided*, That such liquidation shall not be delayed longer than eighteen months from the time of making such entry: *And provided, further*, That when, from accident or other cause, it shall be impracticable for the person desiring to make entry of any goods, wares, or merchandise, to produce, at the time of making such entry, any invoice thereof, as hereinbefore required, it shall be lawful for the Secretary of the Treasury to authorize the entry of such goods, wares, or merchandise, upon such terms and in accordance with such general or special regulations as he may prescribe. And the Secretary of the Treasury is hereby invested with the like powers of remission in cases of forfeiture arising under this act, as in other cases of forfeiture under the revenue laws: *And provided, further*, That the provisions of this act shall not apply to countries where there is no consul, vice-consul, or commercial agent of the United States; nor shall anything herein contained be construed to require for goods imported under the reciprocity treaty with Great Britain, signed June fifth, eighteen hundred and fifty-four, any other consular certificate than is now required by law. And this act shall be construed only to modify and not repeal the act of March first, eighteen hundred and twenty-three, entitled "An act supplementary to and to amend an act entitled 'An act to regulate the collection of duties on imports and tonnage,' passed March second, one thousand seven hundred and ninety-nine, and for other purposes;" and the form of oaths therein set forth shall be modified accordingly: *And provided, further*, That the provisions of this act shall not apply to invoices of goods, wares, or merchandise imported into any port of the United States from any place beyond Cape Horn or the Cape of Good Hope until the first day of January, eighteen hundred and sixty-four.

Proviso.

If triplicate is not received by collector before goods arrive they may be entered by owners giving bond.

Collector to notify consul, &c.

Duty, when to be liquidated.

If possible to produce invoice, the Secretary of Treasury may authorize the entry upon terms.

Remission in cases of forfeiture.

This act not to apply to certain countries.

Vol. 10, S. L., p. 1089.

1823, ch. 21, vol. 3, S. L., p. 729.

1799, ch. 22, vol. 1, S. L., p. 627.

SEC. 2. *And be it further enacted*, That the solicitor of the treasury, under direction of the Secretary of the Treasury, shall take cognizance of all frauds or attempted frauds upon the revenue, and shall exercise a general supervision over the measures for their prevention and detection, and for the prosecution of persons charged with the commission thereof; and it shall be the duty of the collectors of the several collection districts of the United States to report to him all seizures of goods, wares, or merchandise made by them, as soon as practicable after the same are made, with written statements of the facts upon which such seizures are based. And for the purpose of enabling the solicitor of the treasury to perform the duties hereby enjoined upon him, the Secretary of the Treasury is hereby authorized to employ not more than three clerks, in addition to those now assigned to the office of the solicitor by law, for such time and at such rates of compensation as he may deem for the public interest, and prescribe the compensation to be allowed to such clerks, not exceeding the amount now allowed to clerks of like class;

Solicitor of treasury to look after frauds, and attempted frauds, on the revenue.

Collectors to report seizures to solicitor.

Solicitor to have three additional clerks.

Their pay.

said compensation shall be paid in the same manner as other expenses of collecting the revenue.

Penalty for making, &c., entry by false samples, or by collusion.

SEC. 3. *And be it further enacted*, That if any person shall, by the exhibition of any false sample, or by means of any false representation or device, or by collusion with any officer of the revenue, or otherwise, knowingly effect, or aid in effecting, an entry of any goods, wares, or merchandise at less than the true weight or measure thereof, or upon a false classification thereof as to quality or value, or by the payment of less than the amount of duty legally due thereon, such person shall, upon conviction thereof, be fined in any sum not exceeding five thousand dollars, or be imprisoned not exceeding two years, or both, at the discretion of the court.

Penalty upon officers of the revenue for knowingly admitting to entry, by any means, goods, &c., for less than the legal duty.

SEC. 4. *And be it further enacted*, That if any officer of the revenue shall, by collusion with any importer or other person, or by means of any false weight or measure, or of any false classification as to quality or value of any goods, wares, or merchandise, or by any other means whatever, knowingly admit, or aid in admitting, to entry, any such goods, wares, or merchandise, upon the payment of less than the amount of duty legally due thereon, or shall knowingly accept, from any person engaged in the importation of goods, wares, or merchandise into the United States, or interested as principal, clerk, or agent in any such importation, or in the entry of any goods, wares, or merchandise, any fee, gratuity, or emolument whatsoever, such officer shall, on conviction thereof, be removed from office, and shall be fined in any sum not exceeding five thousand dollars, or be imprisoned not exceeding two years, at the discretion of the court.

Penalty on revenue officer for accepting any fee or gratuity.

Collectors may release goods seized upon payment of their value, if it does exceed $1,000.

SEC. 5. *And be it further enacted*, That the collectors of the several districts of the United States, in all cases of seizure of any goods, wares, or merchandise, for violation of the revenue laws, the appraised value of which, in the district wherein such seizure shall be made, shall not exceed one thousand dollars, be, and they are hereby, authorized, subject to the approval of the Secretary of the Treasury, to release such goods on payment of the appraised value thereof.

Offering presents, &c., to any officer of the revenue, how punished.

SEC. 6. *And be it further enacted*, That if any person who shall be engaged in the importation of goods, wares, or merchandise into the United States, or who shall be interested as principal, clerk, or agent, in the entry of any goods, wares, or merchandise, shall at any time make, or offer to make, to any officer of the revenue, any gratuity or present of any money or other thing of value, such person shall, on conviction thereof, be fined in any sum not exceeding five thousand dollars, or be imprisoned not exceeding two years, at the discretion of the court.

In what cases district judge may authorize collector to search for and seize invoices, papers, &c.

SEC. 7. *And be it further enacted*, That whenever it shall be made to appear, by affidavit, to the satisfaction of the district judge of any district within the United States, that any fraud on the revenue has been at any time actually committed, or attempted, by any person or persons interested or in any way engaged in the importation or entry of merchandise at any port within the United States, said judge shall forthwith issue his warrant, directed to the collector of the port at which the merchandise in respect to which said alleged frauds have been committed or attempted has been imported or entered, directing said officer, or his duly authorized agents or assistants, to enter any place or premises where any invoices, books, or papers relating to such merchandise or fraud are deposited, and to take and carry the same away to be inspected; and any invoices, books, or papers so received or taken shall be retained by the officer receiving the same, for the use of the United States, so long as the retention thereof may be necessary, subject to the control and direction of the Solicitor of the Treasury.

Invoices, &c., seized may be retained.

Wilful concealment or destruction of invoices, &c., how punished.

SEC. 8. *And be it further enacted*, That if any person shall wilfully conceal or destroy any invoice, book, or paper relating to any merchandise liable to duty which has been or shall hereafter be imported into the United States from any foreign port or country, after an inspection thereof shall have been demanded by the collector of any collection dis-

trict within the United States, or shall at any time conceal or destroy any such invoice, book, or paper, for the purpose of suppressing any evidence of fraud therein contained, such person shall be deemed guilty of a misdemeanor, and shall, upon conviction thereof, be punished by fine not exceeding five thousand dollars, or by imprisonment not exceeding two years, or both, at the discretion of the court.

Solicitor may rent unproductive lands, or sell them at public auction.

SEC. 9. *And be it further enacted*, That, for the purpose of realizing as much as may properly be done from unproductive lands, and other property of the United States acquired under judicial proceedings or otherwise in the collection of debts, the solicitor of the treasury be, and he is hereby, authorized, with the approval of the Secretary of the Treasury, to rent, for a period not exceeding three years, or sell any such lands or other property at public sale, after advertising the time, place, and conditions of such sale, for three months preceding the same, in some newspaper published in the vicinity thereof, in such manner and upon such terms as may, in his judgment, be most advantageous to the public interests.

Claims in favor of the United States may be compromised.

SEC. 10. *And be it further enacted*, That upon a report by a district attorney, or any special attorney or agent having charge of any claim in favor of the United States, showing in detail the condition of such claim, and the terms upon which the same may be compromised, and recommending that the same be compromised upon the terms so offered, and upon the recommendation of the solicitor of the treasury, the Secretary of the Treasury be, and he is hereby, authorized to compromise such claim accordingly.

District attorneys to have 2 per cent upon collections under revenue laws, in full for costs and fees.

SEC. 11. *And be it further enacted*, That there shall be taxed and paid to district attorneys two per centum upon all moneys collected or realized in any suit or proceeding arising under the revenue laws conducted by them in which the United States is a party. The act in relation to costs, approved February twenty-sixth, one thousand eight hundred and fifty-three, shall not apply to such allowances, and the same shall be in lieu of all costs and fees in such suit or proceedings.

1853, ch. 80, vol. 10, S. L., p. 161.

Fees of district attorneys defending suits against collectors, &c., for official acts.

SEC. 12. *And be it further enacted*, That in all suits or proceedings against collectors or other officers of the revenue for any act done by them, or for the recovery of any money exacted by or paid to such officer and by him paid into the treasury of the United States, in the performance of his official duty, in which any district or other attorney shall be directed to appear on behalf of such officer by the Secretary or Solicitor of the Treasury, or by any other proper officer of the government, such attorney shall be allowed such compensation for his services therein as shall be certified by the court in which such suit or proceedings shall be had, to be reasonable and proper, and approved by the Secretary of the Treasury; and where a recovery shall be had in any such suit or proceedings, and the court shall certify that there was probable cause for the act done by the collector or other officer, or that he acted under the directions of the Secretary of the Treasury or other proper officer of the government, no execution shall issue against such collector or other officer, but the amount so recovered shall, upon final judgment, be provided for and paid out of the proper appropriation from the treasury.

When execution not to issue against collectors, &c.

District attorneys to appear in suits against collectors, unless otherwise instructed.

SEC. 13. *And be it further enacted*, That in all suits or proceedings against collectors, or other officers of the revenue, for any act done by them, or for the recovery of any money exacted by or paid to such officers, which shall have been paid into the treasury of the United States, it shall be the duty of the respective district attorneys within the district where such suit or proceedings shall be had, unless otherwise instructed by the Secretary of the Treasury, to appear on behalf of such officers.

To make returns annually to Solicitor.

And it shall be the duty of the several district attorneys, on the first of October of each year, to make returns to the solicitor of the treasury of the number of proceedings and suits commenced, pending, and determined within his district during the fiscal year next preceding the date of such returns; which returns shall show the date when such proceedings or suits in each case commenced; and if for any reason the deter-

Returns to show what.

mination of such proceedings or suits shall have been delayed or continued beyond the usual or reasonable period, such reasons shall be set forth, together with a statement of the measures taken by the district attorneys to press such proceedings or suits to a close. And the returns hereby directed shall be embraced in a report by the solicitor to the Secretary of the Treasury, to be by him annually transmitted to Congress, with a statement of all moneys received by the solicitor, and by each district attorney under the provisions of this act.

To be transmitted to Congress.

Repeal of certain limitations upon time of commencing certain suits.
1862, ch. 163, § 17, vol. 12, S. L., p. 193, this vol.
1799, ch. 22, § 89, vol. 1, p. 695, S. L.
1804, ch. 40, § 3, vol. 2, S. L., p. 290.

SEC. 14. *And be it further enacted*, That the seventeenth section of the act entitled "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteenth, eighteen hundred and sixty-two, and so much of the eighty-ninth section of the act entitled "An act to regulate the collection of duties on imports and tonnage," approved March second, seventeen hundred and ninety-nine, and so much of the third section of the act entitled "An act in addition to the act for the punishment of certain crimes against the United States," approved March twenty-sixth, eighteen hundred and four, as impose any limitation upon the commencement of any action or proceeding for the recovery of any fine, penalty, or forfeiture incurred by reason of the violation of any law of the United States relating to the importation or entry of goods, wares, or merchandise, are hereby repealed.

Approved, March 3, 1863.

March 3, 1863.

S. L., VOL. 12, CHAP. LXXVII.—*An act to modify existing laws imposing duties on imports, and for other purposes.*

Certain goods, &c., in bond may be entered, &c., prior to June 1, 1863, at rates of act of 1862, ch. 163, S. L. See pp. 193, 194, this vol.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all goods, wares, and merchandise now in public stores or bonded warehouses, on which duties are unpaid, having been in bond more than one year and less than three years, when the act entitled "An act increasing temporarily, the duties on imports, and for other purposes," approved July fourteenth, eighteen hundred and sixty-two, went into effect, may be entered for consumption and the bonds cancelled, at any time before the first day of June next, on payment of duties at the rates prescribed by the act aforesaid, and all acts, and parts of acts, inconsistent with the provisions of this act are hereby repealed.

Duty on cotton and raw silk imported from places this side the Cape of Good Hope.
1862, ch. 163, § 14, S. L. See p. 192, this vol.

SEC. 2. *And be it further enacted*, That section fourteen of an act entitled, "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteenth, eighteen hundred and sixty-two, be, and the same hereby is, modified so as to allow cotton and raw silk as reeled from the cocoon, of the growth or produce of countries beyond the Cape of Good Hope, to be exempt from any additional duty when imported from places this side of the Cape of Good Hope, for two years from and after the passage of this act.

Prohibition of export of guano suspended.
1856, ch. 164, vol. 11, p. 119, S. L. See p. 193, this vol.

SEC. 3. *And be it further enacted*, That so much of an act entitled "An act to authorize protection to be given to citizens of the United States, who may discover deposits of guano," approved August eighteen, eighteen hundred and fifty-six, as prohibits the export thereof, is hereby suspended in relation to all persons who have complied with the provisions of section second of said act for two years from and after July fourteenth, eighteen hundred and sixty-three.

Construction of act of 1862, ch. 163, § 15, S. L. See p. 193, this vol.

SEC. 4. *And be it further enacted*, That the proviso in section fifteen of an act entitled "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, shall be construed to include any ship, vessel, or steamer to or from any port or place south of Mexico down to and including Aspinwall and Panama.

Duty on printing paper.

Seedlac, &c.

SEC. 5. *And be it further enacted*, That in lieu of the duties now imposed by law there shall be levied and collected upon printing paper unsized, used for books and newspapers exclusively, twenty per centum ad valorem; upon seedlac and sticklac the same duties now imposed

upon gum shellac; upon polishing powders, of all descriptions, Frankfort black, and Berlin, Chinese, Fig and wash blue, twenty-five per centum ad valorem. Polishing powders, &c.

SEC. 6. *And be it further enacted*, That from and after the passage of this act, the duty on petroleum and coal illuminating oil, crude and not refined, when imported from foreign countries in a crude state, shall be twenty per centum ad valorem, and no more. Petroleum and coal illuminating oil. See p. 197, this vol.

SEC. 7. *And be it further enacted*, That from and after the passage of this act, there shall be allowed a drawback on foreign saltpeter, manufactured into gunpowder in the United States and exported therefrom, equal in amount to the duty paid on the foreign saltpetre from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawbacks respectively. Drawback on foreign saltpeter manufactured into gunpowder and exported. See p. 183, this vol., sec. 5. Ten per cent to be retained.

Approved, March 3, 1863.

S. L., VOL. 14, pp. 655, 656.—*A proclamation by the President of the United States of America. Convention between the United States and the Empire of Japan; Concluded at Yedo January 23, 1864; Proclaimed April 9, 1866.* January 28, 1864.

Whereas a Convention between the United States of America and the Empire of Japan, for the reduction of import duties, was concluded and signed by their respective plenipotentiaries, at Yedo, on the twenty-eighth day of January, eighteen hundred and sixty-four, which Convention being in the English, Japanese, and Dutch languages, is word for word as follows:— Preamble.

CONVENTION.

For the purpose of encouraging and facilitating the commerce of the citizens of the United States in Japan; and after due deliberation, his excellency Robert H. Pruyn, minister resident of the United States in Japan, and his excellency Sibata Sadataro, governor for foreign affairs, both having full powers from their respective governments, have agreed on the following articles, viz:— Contracting parties.

ARTICLE I. The following articles, used in the preparation and packing of teas, shall be free of duty: Articles free of duty

Sheet lead, solder, matting, ratan, oil for painting, indigo, gypsum, firing pans, and baskets.

ARTICLE II. The following articles shall be admitted at the reduced duty of five per cent: At reduced duty of 5 per cent.

Machines and machinery; drugs and medicines. (Note.—The prohibition of the importation of opium according to the existing treaty remains in full force.) Iron, in pigs or bars; sheet iron and iron wire; tin plates; white sugar, in loaves or crushed; glass and glassware; clocks, watches, and watch-chains; wines, malted and spiritous liquors.

ARTICLE III. The citizens of the United States importing or exporting goods shall always pay the duty fixed thereon, whether such goods are intended for their own use or not. Those importing and exporting to pay the duty.

ARTICLE IV. This Convention having been agreed upon a year ago, and its signature delayed through unavoidable circumstances, it is hereby agreed that the same shall go into effect at Kanagawa on the 8th of February next, corresponding to the first day of the first month of the fourth Japanese year of Bunkin Nè, and at Nagasaki and Hakodate on the 9th day of March next, corresponding to the first day of the second month of the fourth Japanese year of Bunkin Ne. When this convention takes effect.

Done in quadruplicate, each copy being written in the English, Japanese, and Dutch languages, all the versions having the same meaning, but the Dutch version shall be considered as the original. Execution.

In witness whereof, the above-named plenipotentiaries have hereunto set their hands and seals, at the city of Yedo, the twenty-eighth day of January of the year of our Lord one thousand eight hundred and sixty-four, and of the Independence of the United States the eighty-eighth, corresponding to the twentieth day of the twelfth month of the third year of Bunkin Ye of the Japanese era.

[SEAL.] ROBERT H. PRUYN.

Ratification proclaimed.

And whereas the said Convention has been duly ratified on both parts:

Now, therefore, be it known that I, ANDREW JOHNSON, President of the United States of America, have caused the said Convention to be made public, to the end that the same and every clause and article thereof may be observed and fulfilled with good faith by the United States and the citizens thereof.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington, this ninth day of April, in
[L. S.] the year of our Lord one thousand eight hundred and sixty-six, and of the Independence of the United States of America the ninetieth.

ANDREW JOHNSON.

By the President:
WILLIAM H. SEWARD, *Secretary of State.*

April 29, 1864.

S. L., VOL. 13, p. 405 [NO. 27.]—*Joint Resolution to increase temporarily the Duties on Imports.*

1865, ch. 171, § 20, vol. 13.
See act below.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That until the end of sixty days from the passage of this resolution, fifty per cent. of the rates of duties and imposts now imposed by law on all goods, wares, merchandise, and articles imported, shall be added to the present duties and imposts now charged on the importation of such articles: *Provided*, That printing paper unsized, used for books and newspapers exclusively, shall be exempt from the operation of this resolution.

Duties on imports temporarily increased. Continued in force by joint res. No. 49 till July 1, 1864. S. L., vol. 13, p. 411.

Approved, April 29, 1864.

June 30, 1864.

S. L., VOL. 13, CHAP. CLXXI.—*An act to increase duties on imports, and for other purposes.*

Duties on imports in lieu of former duties.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of July, Anno Domini eighteen hundred and sixty-four, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:

Teas. First. On teas of all kinds, twenty-five cents per pound.

Sugar. Second. On all sugar not above number twelve, Dutch standard in color, three cents per pound.

On all sugar above number twelve, and not above number fifteen, Dutch standard in color, three cents and a half per pound.

On all sugar above number fifteen, not stove-dried, and not above number twenty, Dutch standard in color, four cents per pound.

Standard of sugars. On all refined sugar in form of loaf, lump, crushed, powdered, pulverized, or granulated, and all stove-dried or other sugar above number twenty, Dutch standard in color, five cents per pound: *Provided*, That the standard by which the color and grades of sugar are to be regulated shall be selected and furnished to the collectors of such ports of entry as may be necessary by the Secretary of the Treasury, from time to itme, and in such manner as he may deem expedient.

On sugar-candy, not colored, ten cents per pound. On all other confectionery, not otherwise provided for, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, valued at thirty cents per pound or less, fifteen cents per pound. On all confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem. Sugar-candy and confectionery.

Third. On molasses from sugar-cane, eight cents per gallon. On sirup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, two cents and a half per pound: *Provided*, That all sirups of sugar or sugar-cane, cane juice, concentrated molasses, or concentrated melado, entered under the name of molasses, or any other name than sirup of sugar, or of sugar-cane, cane juice, concentrated molasses, or concentrated melado, shall be liable to forfeiture to the United States, and the same shall be forfeited. Molasses and sirups.

SEC. 2. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:

First. On brandy, for first proof, two dollars and fifty cents per gallon. Brandy. P. 220, this vol., sec. 2.

On other spirits, manufactured or distilled from grain or other materials, for first proof, two dollars per gallon. Spirits.

On cordials, and liqueuors of all kinds, and arrack, absynthe, kirschenwasser, ratafia, and other similar spirituous beverages, not otherwise provided for, two dollars per gallon. Cordials and liqueuors.

On bay rum, one dollar and fifty cents per gallon. Bay rum.

On wines of all kinds, valued at not over fifty cents per gallon, twenty cents per gallon and twenty-five per centum ad valorem; valued at over fifty cents and not over one dollar per gallon, fifty cents per gallon and twenty-five per centum ad valorem; valued at over one dollar per gallon, one dollar per gallon and twenty-five per cent. ad valorem: *Provided*, That no champagne or sparkling wines, in bottles, shall pay a less rate of duty than six dollars per dozen bottles, each bottle containing not more than one quart and more than one pint, or six dollars per two dozen bottles, each bottle containing not more than one pint. Wines. Proviso.

On all spirituous liquors, not otherwise enumerated, one hundred per centum ad valorem: *Provided*, That no lower rate or amount of duty shall be levied, collected, and paid, on brandy, spirits, and other spirituous beverages, than that fixed by law for the description of first proof, but shall be increased in proportion for any greater strength than the strength of first proof; and no brandy, spirits, or other spirituous beverages under first proof shall pay a less rate of duty than fifty per centum ad volorem: *Provided, further*, That all imitations of brandy, or spirits, or of wines imported by any names whatever, shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon: *And provided, further*, That brandies, or other spirituous liquors, may be imported in bottles when the package shall contain not less than one dozen; and all bottles shall pay a separate duty of two cents each, whether containing wines, brandies, or other spirituous liquors subject to duty as hereinbefore mentioned. Spirituous liquors not otherwise enumerated. See p. 220, this vol., sec. 2. Lowest duty to be on first proof, &c. Proviso. Proviso.

Second. On ale, porter, and beer, in bottles, thirty-five cents per gallon; otherwise than in bottles, twenty cents per gallon. Ale, porter, and beer.

Third. On cigars of all kinds, valued at fifteen dollars or less per thousand, seventy-five cents per pound and twenty per centum ad valorem; valued at over fifteen dollars and not over thirty dollars per thousand, one dollar and twenty-five cents per pound and thirty per centum ad valorem; valued at over thirty dollars and not over forty-five dollars per thousand, two dollars per pound and fifty per centum ad valorem; valued at over forty-five dollars per thousand, three dol- Cigars.

Proviso. lars per pound and sixty per centum ad valorem: *Provided*, That paper cigars or cigarettes, including wrappers, shall be subject to the same duties imposed on cigars.

Snuff, &c. On snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.

Tobacco. On tobacco in leaf, unmanufactured and not stemmed, thirty-five cents per pound.

See p. 221, this vol., sec. 3. On tobacco manufactured, of all descriptions, and stemmed tobacco not otherwise provided for, fifty cents per pound.

SEC. 3. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise, herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:—

Bar iron, &c On bar iron, rolled or hammered, comprising flats not less than one inch or more than six inches wide, nor less than three eighths of an inch or more than two inches thick; rounds not less than three fourths of an inch nor more than two inches in diameter; and squares not less than three fourths of an inch nor more than two inches square, one cent per pound. On bar iron, rolled or hammered, comprising flats less than three eighths of an inch or more than two inches thick or less than one inch or more than six inches wide; rounds less than three fourths of an inch or more than two inches in diameter; and squares less than three fourths of an inch or more than two inches square, one cent and

Proviso. one half per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms, less finished han iron in bars, and more advanced than pig iron, except castings, shall be rated as iron in bars, and pay a duty accordingly: *And provided, further*, That none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem.

Railroad iron, &c. Post, p. 220-1, this vol., sec. 2. On all iron imported in bars for railroads and inclined planes, made to patterns and fitted to be laid down on such roads or planes without further manufacture, sixty cents per one hundred pounds. On boiler or other plate iron not less than three sixteenths of an inch in thick-

Wire. ness, one cent and a half per pound. On iron wire, bright, coppered, or tinned, drawn and finished, not more than one fourth of an inch in diameter, not less than number sixteen, wire gauge, two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over number sixteen and not over number twenty-five, wire gauge, three dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem: *Provided*, That wire covered with cotton, silk, or other material shall pay five cents per pound

Sheet-iron. in addition to the foregoing rates. On smooth or polished sheet-iron, by whatever name designated, three cents per pound. On sheet-iron, common or black, not thinner than number twenty, wire gauge, one cent and one fourth of one cent per pound; thinner than number twenty, and not thinner than number twenty-five, wire gauge, one cent and a half per pound; thinner than number twenty-five, wire gauge, one cent and three fourths of one cent per pound.

Tin plates. On tin plates, and iron galvanized or coated with any metal by electric batteries, or otherwise, two cents and a half per pound.

Band, &c., iron. On all band, hoop, and scroll iron from one half to six inches in width, not thinner than one eighth of an inch, one and one fourth cent per pound.

On all band, hoop, and scroll iron from one half to six inches wide, under one eighth of an inch in thickness, and not thinner than number twenty; wire gauge, one and one half cent per pound.

On all band, hoop, and scroll iron thinner than number twenty, wire gauge, one and three fourths cent per pound.

Slit rods. On slit rods one cent and one half per pound, and on all other descriptions of rolled or hammered iron not otherwise provided for, one cent and one fourth per pound.

On locomotive tire, or parts thereof, three cents per pound. Locomotive tire.

On mill-irons and mill-cranks of wrought iron, and wrought iron for ships, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, two cents per pound. Wrought iron.

On anvils and on iron cables, or cable chains, or parts thereof, two cents and a half per pound. Anvils and cables.

On chains, trace chains, halter-chains, and fence-chains, made of wire or rods, not less than one fourth of one inch in diameter, two cents and a half per pound; less than one fourth of one inch in diameter, and not under number nine, wire gauge, three cents per pound; under number nine, wire gauge, thirty-five per centum ad valorem. Chains, &c.

On anchors, or parts thereof, two cents and one-fourth per pound. Anchors.

On blacksmiths' hammers and sledges, axles, or parts thereof, and malleable iron in castings, not otherwise provided for, two cents and a half per pound. Hammers, &c.

On wrought-iron railroad chairs, and wrought-iron nuts and washers, ready-punched, two cents per pound. Railroad chairs.

On bed-screws and wrought-iron hinges, two cents and a half per pound. Screws, &c.

On wrought board-nails, spikes, rivets, and bolts, two and one half cents per pound. Nails, spikes, tacks, &c.

On cut nails and spikes, one and a half cent per pound.

On horseshoe nails, five cents per pound.

On cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one half cents per thousand; exceeding sixteen ounces to the thousand, three cents per pound.

On steam, gas, and water *tubs* [tubes] and flues, of wrought iron, two cents and a half per pound. Steam and gas tubes. Post, p. 241, this vol.

On screws, commonly called wood screws, two inches or over in length, eight cents per pound; less than two inches in length, eleven cents per pound. Wood screws.

On screws of any other metal than iron, and all other screws of iron, except wood screws, thirty-five per centum ad valorem.

On iron in pigs, nine dollars per ton. Pig iron.

On vessels of cast-iron, not otherwise provided for, and on andirons, sadirons, tailors' and hatters' irons, stoves and stove-plates, of cast iron, one and one half cent per pound. Vessels of cast iron.

On cast-iron steam, gas, and water-pipe, one and one half cent per pound. Steam, &c., pipe.

On cast-iron butts and hinges, two and a half cents per pound.

On hollow ware, glazed or tinned, three and one half cents per pound. Hollow ware.

On all other castings of iron, not otherwise provided for, thirty per centum ad valorem.

On all manufactures of iron, not otherwise provided for, thirty-five per centum ad valorem. Other manufactures of iron.

On old scrap-iron, eight dollars per ton: *Provided*, That nothing shall be deemed old iron that has not been in actual use and fit only to be remanufactured. Scrap-iron. What to be deemed old iron.

On steel, in ingots, bars, coils, sheets, and steel wire, not less than one fourth of one inch in diameter, valued at seven cents per pound or less, two cents and one fourth per pound; valued at above seven cents and not above eleven cents per pound, three cents per pound; valued at above eleven cents per pound, three cents and a half per pound, and ten per centum ad valorem. Steel.

On steel wire less than one fourth of an inch in diameter and not less than number sixteen, wire gauge, two and one half cents per pound, and in addition thereto twenty per centum ad valorem; less or finer than number sixteen, wire gauge, three cents per pound, and in addition thereto twenty per centum ad valorem. Steel wire.

On steel in any form, not otherwise provided for, thirty per centum ad valorem.

On skates costing twenty cents or less per pair, eight cents per pair; costing over twenty cents per pair, thirty-five per centum ad valorem. Skates.

Saws. On cross-cut saws, ten cents per lineal foot.

On mill, pit, and drag saws, not over nine inches wide, twelve and a half cents per lineal foot.

On all hand-saws not over twenty-four inches in length, seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over twenty-four inches in length, one dollar per dozen, and in addition thereto thirty per centum ad valorem.

On all back-saws not over ten inches in length, seventy-five cents per dozen, and in addition thereto thirty per centum ad valorem; over ten inches in length, one dollar per dozen, and in addition thereto thirty per centum ad valorem.

Files, &c. On files, file blanks, rasps, and floats of all descriptions, not exceeding ten inches in length, ten cents per pound, and in addition thereto thirty per centum ad valorem; exceeding ten inches in length, six cents per pound, and in addition thereto thirty per centum ad valorem.

Knives. On pen-knives, jack-knives, and pocket-knives of all kinds, fifty per centum ad valorem.

Needles. On needles for knitting or sewing-machines, one dollar per thousand, and in addition thereto thirty-five per centum ad valorem.

Squares. On iron squares marked on one side, three cents per pound, and in addition thereto thirty per centum ad valorem; on all other squares of iron or steel, six cents per pound, and thirty per centum ad valorem.

Manufactures of steel. On all manufactures of steel, or of which steel shall be a component part, not otherwise provided for, forty-five per centum ad valorem: *Provided*, That all articles of steel partially manufactured, or of which steel shall be a component part, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.

Bituminous coal. On bituminous coal, and shale, one dollar and twenty-five cents for a ton of twenty-eight bushels, eighty pounds to the bushel; on all other coal, forty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

Coke, &c. On coke and culm of coal, twenty-five per centum ad valorem.

Lead. On lead, in pigs and bars, two cents per pound.

On old scrap-lead, fit only to be remanufactured, one cent and one half per pound.

On lead in sheets, pipes, or shot, two and three quarter cents per pound.

Pewter. On pewter, when old and fit only to be remanufactured, two cents per pound.

Lead ore. On lead ore, one and a half cents per pound.

Copper. On copper in pigs, bars, or ingots, two and a half cents per pound.

On sheathing-copper, in sheets forty-eight inches long and fourteen inches wide, weighing from fourteen to thirty-four ounces per square foot, three and a half cents per pound.

On copper rods, bolts, nails, spikes, copper bottoms, copper in sheets or plates, called braziers' copper, and other sheets of copper not otherwise provided for, thirty-five per centum ad valorem.

Zinc, &c. On zinc, spelter, or teutenegue, manufactured in blocks or pigs, one and a half cent per pound.

On zinc, spelter, or teutenegue in sheets, two and one quarter cents per pound.

Diamonds, &c. On diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set, a duty of ten per centum ad valorem.

SEC. 4. *And be it further enacted*, That on and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:

Wool, &c. On all wool, unmanufactured, and all hair of the alpaca, goat, and other like animals, unmanufactured, the value whereof at the last port or place from whence exported to the United States, exclusive of charges in such ports, shall be twelve cents or less per pound, three cents per pound; exceeding twelve cents and not exceeding twenty-four cents per pound, six cents per pound; exceeding twenty-four cents per pound, and not exceeding thirty-two cents, ten cents per pound, and in addition

thereto ten per centum ad valorem; exceeding thirty-two cents per pound, twelve cents per pound, and in addition thereto ten per centum ad valorem: *Provided*, That any wool of the sheep, or hair of the alpaca, the goat, and other like animals which shall be imported in any other than the ordinary condition, as now and heretofore practised, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any foreign substance, shall be subject to pay a duty of twelve cents per pound and ten per centum ad valorem, anything in this act to the contrary notwithstanding: *Provided, further*, That when wool of different qualities is imported in the same bale, bag, or package, and the aggregate value of the contents of the bale, bag, or package, shall be appraised by the appraisers at a rate exceeding twenty-four cents per pound, it shall be charged with a duty of ten cents per pound and ten per centum ad valorem; and when bales of different qualities are embraced in the same invoice at the same price, whereby the average price shall be lessened more than ten per centum, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag, or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value: *And provided, further*, That wool which shall be imported scoured, shall pay, in lieu of the duties herein provided, three times the amount of such duties.

Proviso.

Proviso.

Proviso.

Second. On sheepskins, raw or unmanufactured, imported with the wool on, washed or unwashed, shall be subject to a duty of twenty per centum ad valorem; and on flocks, waste, or shoddy, three cents per pound.

Sheepskins.

SEC. 5. *And be it further enacted*, That on and after the day and year aforesaid, there shall be levied, collected, and paid on the importation of the articles hereinafter mentioned, the following duties, that is to say:—

First. On Wilton, Saxony, and Aubusson, Axminster, patent velvet, Tournay velvet, and tapestry velvet carpets and carpeting, Brussels carpets wrought by the Jacquard machine, and all medallion or whole carpets, valued at one dollar and twenty-five cents or under per square yard, seventy cents per square yard; valued at over one dollar and twenty-five cents per square yard, eighty cents per square yard: *Provided*, That no carpeting, carpets, or rugs of the foregoing description shall pay a duty of less than fifty per centum ad valorem. On Brussels and tapestry Brussels carpets and carpetings, printed on the warp or otherwise, fifty cents per square yard. On all treble ingrain, three-ply, and worsted chain Venetian carpets and carpeting, forty cents per square yard. On yarn Venetian and two-ply ingrain carpets and carpeting, thirty-five cents per square yard. On hemp or jute carpeting, six and a half cents per square yard. On druggets, bockings, and felt carpets and carpeting, printed, colored, or otherwise, twenty-five cents per square yard. On carpets and carpeting of wool, flax, or cotton, or parts of either, or other material not otherwise specified, forty per centum ad valorem: *Provided*, That mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpetings, shall be subject to the rate of duty herein imposed on carpets or carpetings of like character or description, and on all other mats, screens, hassocks and rugs, forty-five per centum ad valorem.

Carpets and carpeting.

Proviso.

Proviso.

Second. On woollen cloths, woollen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not otherwise provided for, twenty-four cents per pound, and in addition thereto forty per centum ad valorem. On goods of like description, when valued at over two dollars per square yard, a duty, in addition to the foregoing rates, of five per centum ad valorem: *Provided*, That goods of like description, composed of worsted, the hair of the alpaca, goat, or other like animals, and weighing over eight ounces to the square yard, shall be subject to pay the same duties and rates of duty herein provided for woollen cloths. On endless belts or felts for paper, and blanketing for printing-machines, twenty cents per pound, and in addition thereto thirty-five per centum

Woollen cloths and manufactures of wool.

Proviso.

Alpaca.

Belts, &c.

Flannels. ad valorem. On flannels, uncolored, valued at thirty cents or less per square yard, twenty-four cents per pound, and thirty per centum ad valorem; valued at above thirty cents per square yard, and on all flannels, colored, printed, or plaided, not otherwise provided for, and flannels composed in part of cotton, twenty-four cents per pound and thirty-five per centum ad valorem. On flannels composed in part of silk, fifty per centum ad valorem.

Hats. On hats of wool, twenty-four [cents] per pound, and

Yarns. in addition thereto thirty-five per centum ad valorem. On woollen and worsted yarn, valued at fifty cents and not over one dollar per pound, twenty cents per pound, and in addition thereto twenty-five per centum ad valorem; valued at over one dollar per pound, twenty-four cents per pound, and in addition thereto thirty per centum ad valorem. On woollen and worsted yarn, valued at less than fifty cents per pound, and not exceeding in fineness number fourteen, sixteen cents per pound,

Ready-made clothing. and in addition thereto twenty-five per centum ad valorem. On clothing, ready-made, and wearing apparel of every description, composed wholly or in part of wool, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except hosiery, twenty-four cents per pound, and in addition thereto forty per centum ad valorem. On

Blankets. blankets of all kinds, made wholly or in part of wool, valued at not exceeding twenty-eight cents per pound, twelve cents per pound, and in addition thereto twenty per centum ad valorem; valued at above twenty-eight cents and not exceeding forty cents per pound, twenty-four cents per pound and twenty-five per centum ad valorem; valued above forty cents per pound, twenty-four cents per pound and thirty per centum ad valorem. On Balmorals, and goods of similar description, or used for like purposes, composed of wool, worsted, or any other material, twenty-four cents per pound, and in addition thereto thirty-five per centum ad valorem.

Women's, &c., dress goods. On women's and children's dress-goods, composed wholly or in part of wool, worsted, mohair, alpaca, or goats' hair, gray or uncolored, not exceeding in value the sum of thirty cents per square yard, four cents per square yard, and in addition thereto twenty-five per centum ad valorem; exceeding in value thirty cents per square yard, six cents per square yard, and in addition thereto thirty per centum ad valorem.

On all goods of the last-mentioned description, if stained, colored, or printed, not exceeding in value the sum of thirty cents per square yard, four cents per square yard, and thirty per centum ad valorem; exceeding in value thirty cents per square yard, six cents per square yard, and in addition thereto thirty-five per centum ad valorem.

Shirts, drawers, and hosiery. On shirts, drawers, and hosiery of wool, or of which wool shall be a component material, not otherwise provided for, twenty cents per pound, and in addition thereto thirty per centum ad valorem.

Manufactures of worsted, &c. On bunting and on all other manufactures of worsted, mohair, alpaca, or goats' hair, or of which worsted, mohair, alpaca, or goats' hair shall be a component material, not otherwise provided for, fifty per centum ad valorem.

Lastings. On lastings, mohair cloth, silk, twist, or other manufacture of cloth,

See p. 232 of this vol. woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for shoes, slippers, boots, bootees, gaiters, and buttons, exclusively, not combined with India rubber, ten per centum ad valorem.

Oil-cloths. On oil-cloths for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, thirty per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, except silk oil-cloth, forty per centum ad valorem.

SEC. 6. *And be it further enacted*, That on and after the day and year aforesaid there shall be levied, collected, and paid, on the importation of the articles hereinafter mentioned, the following duties, that is to say:—

Cotton. First. On cotton, raw or unmanufactured, two cents per pound.

Post, p. 219, for act. Manufactures of cotton. Second. On all manufactures of cotton, (except jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloon stuff, and

goods of like description,) not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, five cents per square yard; if bleached, five cents and a half per square yard; if colored, stained, painted, or printed, five cents and a half per square yard, and in addition thereto ten per centum ad valorem. On finer and lighter goods of like description, exceeding one hundred threads and not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and in addition thereto twenty per centum ad valorem. On goods of like description, exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and in addition thereto twenty per centum ad valorem. [Amended, post, pp. 219 and 220, this vol.]

Third. On all cotton jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloon stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached, six cents and a half per square yard; if colored, stained, painted, or printed, six cents and a half per square yard, and in addition thereto ten per centum ad valorem. On finer or lighter goods of like description, exceeding one hundred threads and not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard; if bleached, six and a half cents per square yard; if colored, stained, painted, or printed six and a half cents per square yard, and in addition thereto fifteen per centum ad valorem. Of goods of like description exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard; if bleached, seven and a half cents per square yard; if colored, stained, painted, or printed, seven and a half cents per square yard, and in addition thereto fifteen per centum ad valorem: *Provided*, That upon all plain woven cotton goods not included in the foregoing schedules, unbleached valued at over sixteen cents per square yard, bleached valued at over twenty cents per square yard, colored valued at over twenty-five cents per square yard, and cotton jeans, denims, and drillings unbleached valued at over twenty cents per square yard, and all other cotton goods of every description, the *the* value of which shall exceed twenty-five cents per square yard, there shall be levied, collected and paid a duty of thirty-five per centum ad valorem: *And provided, further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

Jeans, drillings, &c.

Post, p. 220, this vol.

Jeans, drillings, &c.

Proviso.

Proviso.

Fourth. On spool-thread of cotton, six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and in addition thereto thirty per centum ad valorem; exceeding one hundred yards, for every additional hundred yards of thread on each spool, or fractional part thereof in excess of one hundred yards. six cents per dozen, and thirty per centum ad valorem.

Spool thread.

Post, p. 220, this vol.

On cotton shirts and drawers, woven or made on frames, and on all cotton hosiery, thirty-five per centum ad valorem.

Shirts and drawers.

On cotton velvet, thirty-five per centum ad valorem.

Cotton velvet.

On cotton braids, insertings, lace, trimming, or bobbinet, and all other manufactures of cotton, not otherwise provided for, thirty-five per centum ad valorem.

Braids, &c.

SEC. 7. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this

section, imported from foreign countries, the following duties and rates of duty, that is to say:—

Linens, duck, &c., and manufactures of flax, &c.

First. On brown and bleached linens, ducks, canvas, paddings, cotton bottoms, burlaps, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not otherwise provided for, valued at thirty cents or less per square yard, thirty-five per centum ad valorem; valued at above thirty cents per square yard, forty per centum ad valorem. On flax or linen yarns for carpets, not exceeding number eight Lea, and valued at twenty-four cents or less per pound, thirty per centum ad valorem. On flax or linen yarns valued at above twenty-four cents per pound, thirty-five per centum ad valorem. On flax or linen thread, twine and pack-thread, and all other manufactures of flax, or of which flax shall be the component material of chief value, not otherwise provided for, forty per centum ad valorem.

Tarred cables or cordage.

Second. On tarred cables or cordage, three cents per pound. On untarred Manilla cordage, two and a half cents per pound. On all other untarred cordage, three and a half cents per pound. On hemp yarns, five cents per pound. On coir yarn, one and a half cent per pound. On seines, six and a half cents per pound.

Gunny cloth, &c.

Third. On gunny cloth, gunny bags, and cotton bagging, or other manufacture not otherwise provided for, suitable for the uses to which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, or other material, valued at ten cents or less per square yard, three cents per pound; over ten cents per square yard, four cents per pound. On sail duck or canvas for sails, thirty per centum ad valorem. On Russia and other sheetings of flax or hemp, brown and white, thirty-five per centum ad valorem. On all other manufactures of hemp, or of which hemp shall be the component material of chief value, not otherwise provided for, thirty per centum ad valorem. On grass cloth, thirty per centum ad valorem. On jute yarns, twenty-five per centum ad valorem. On all other manufactures of jute or Sisal-grass, not otherwise provided for, thirty per centum ad valorem.

SEC. 8. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—

Spun silk, &c.

On spun silk for filling in skeins or cops, twenty-five per centum ad valorem. On silk in the gum not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem. On floss silks, thirty-five per centum ad valorem. On sewing-silk in the gum or purified, forty per centum ad valorem. On all dress and piece silks, ribbons, and silk velvets, or velvets of which silk is the component material of chief value, sixty per centum ad valorem. On silk vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, veils, laces, shirts, drawers, bonnets, hats, caps, turbans, chemisettes, hose, mitts, aprons, stockings, gloves, suspenders, watch-chains, webbing, braids, fringes, galloons, tassels, cords, and trimmings, sixty per centum ad valorem.

Post, p. 221, this vol.

On all manufactures of silk, or of which silk is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.

SEC. 9. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—

Earthen and stoneware.

On all brown earthenware and common stoneware, gas retorts, stoneware not ornamented, twenty-five per centum ad valorem.

On china, porcelain, and Parian ware, gilded, ornamented, or decorated in any manner, fifty per centum ad valorem. China, &c.

On china, porcelain, and Parian ware, plain white, and not decorated in any manner, forty-five per centum ad valorem; on all other earthen, stone, or crockery ware, white, glazed, edged, printed, painted, dipped, or cream-colored, composed of earthy or mineral substances, and not otherwise provided for, forty per centum ad valorem.

On slates, slate-pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, forty per centum ad valorem. Slates, &c.

On unwrought clay, pipe-clay, fire-clay, and kaoline, five dollars per ton. Clay, &c.

On fuller's earth, three dollars per ton.

On white chalk and cliff-stone, ten dollars per ton. On red and French chalk, twenty per centum ad valorem. On chalk of all descriptions, not otherwise provided for, twenty-five per centum ad valorem.

On whiting and Paris-white, one cent per pound.

On whiting ground in oil, two cents per pound.

On all plain and mould and press glass not cut, engraved, or painted, thirty-five per centum ad valorem. Glass.

On all articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass silvered, or looking-glass plates, forty per centum ad valorem.

On all unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square, one cent and a half per pound; above that and not exceeding sixteen by twenty-four inches square, two cents [per] pound; above that and exceeding twenty-four by thirty inches square, two cents and a half per pound; all above that three cents per pound. Glass.

On cylinder and crown glass, polished, not exceeding ten by fifteen inches square, two and one half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches, twenty cents per square foot; all above that, forty cents per square foot.

On fluted, rolled, or rough-plate glass, not including crown, cylinder, or common window glass, not exceeding ten by fifteen inches square, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that and not exceeding twenty-four by thirty inches square, one cent and a half per square foot; all above that, two cents per square foot: *Provided*, That all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

On all cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square *per* foot; above that and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

On all cast polished plate-glass, silvered, or looking-glass plates, not exceeding ten by fifteen inches square, four cents per square foot; above that and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot: *Provided*, That no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed but shall be liable to pay in addition thereto thirty per centum ad valorem upon such frames.

On porcelain and Bohemian glass, glass crystals for watches, paint-

ings on glass or glasses, pebbles for spectacles, and all manufactures of glass, or of which glass shall be a component material, not otherwise provided for, and all glass bottles or jars filled with sweetmeats or preserves, not otherwise provided for, forty per centum ad valorem.

SEC. 10. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rate of duty, that is to say:—

Annatto seed, &c. First. On annatto seed, extract of annatto, nitrate of barytes, carmined indigo, crude tica, extract of safflower, finishing powder, gold size and patent size, cobalt, oxide of cobalt, smalt, zaffre, and terra alba, twenty per centum ad valorem; on nickel, fifteen per centum ad valorem.

Albumen, &c. Second. On albumen, asbestos, asphaltum, crocus colcottra, blue or Roman vitriol or sulphate of copper, bone or ivory drop black, murexide, ultramarine, Indian red, and Spanish brown, twenty-five per centum ad valorem.

SEC. 11. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, and collected, and paid, on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—

Acids, &c. On acetic acid, acetous or concentrated vinegar, or pyroligneous acid, exceeding the specific gravity of 1.040, eighty cents per pound; not exceeding the specific gravity of 1.040, known as number eight, twenty-five cents per pound.

On acetate or pyrolignate of ammonia, seventy cents per pound; of baryta, forty cents per pound; of iron, strontia, and zinc, fifty cents per pound; of lead, twenty cents per pound; of magnesia and soda, fifty cents per pound; of lime, twenty-five per centum ad volorem.

On analine dyes, one dollar per pound and thirty-five per centum ad valorem.

On blanc fixe, enamelled white, satin white, lime white, and all combinations of barytes with acids or water, three cents per pound; on carmine lake, dry or liquid, thirty-five per centum ad valorem; on French green, Paris green, mineral green, mineral blue, and Prussian blue, dry or moist, thirty per centum ad valorem.

Almonds. On almonds, six cents per pound; shelled, ten cents per pound.

Manufactures of gold or silver. On articles not otherwise provided for, made of gold, silver, German silver, or platina, or of which either of these metals shall be a component part, forty per centum ad valorem.

Antimony. On antimony, crude, and regulus of antimony, ten per centum ad valorum.

Opium. On opium, two dollars and fifty cents per pound.

On opium prepared for smoking, and the extract of opium, one hundred per centum ad valorem.

Morphine. On morphine and its salts, two dollars and fifty cents per ounce.

Arrowroot, &c. On arrowroot, thirty per centum ad valorem.

Drugs, &c. On brimstone, crude, six dollars per ton.

On brimstone, in rolls, or refined, ten dollars per ton.

On castor beans or seeds per bushel of fifty pounds, sixty cents.

On chickory root, four cents per pound; ground, burnt, or prepared, five cents per pound.

On cassia, twenty cents per pound.

On cassia buds and ground cassia, twenty-five cents per pound.

On cinnamon, thirty cents per pound.

On chloroform, one dollar per pound.

On collodion and ethers of all kinds, not otherwise provided for, and etherial preparations or extracts, fluid, one dollar per pound.

On cologne water and other perfumery, of which alcohol forms the

principal ingredient, three dollars per gallon, and fifty per cent. ad valorem.

On cloves, twenty cents per pound; on clove stems, ten cents per pound. Cloves.

On fusel oil, or amylic alcohol, two dollars per gallon.

On Hoffman's anodyne and spirits of nitric ether, fifty cents per pound.

On bristles, fifteen cents per pound; on hogs' hair, one cent per pound; on Istle, or Tampico fibre, one cent per pound. Bristles.

On brushes of all kinds, forty per centum ad valorem.

On honey, twenty cents per gallon.

On lead, white or red, and litharge, dry or ground in oil, three cents per pound. Lead.

On percussion caps, forty per centum ad valorem.

On lemons, oranges, pine-apples, plantains, cocoa-nuts, and fruits preserved in their own juice, and fruit juice, twenty-five per centum ad valorem. Lemons.

On licorice root, two cents per pound; on licorice paste or licorice in rolls, ten cents per pound.

On nutmegs, fifty cents per pound.

On mace, forty cents per pound.

On oils, croton, one dollar per pound; olive, in flasks or bottles, and salad, one dollar per gallon; castor, one dollar per gallon; cloves, two dollars per pound; cognac or œnanthic ether, four dollars per ounce. Oils.

On peanuts, or ground beans, one cent per pound; shelled, one and a half cents per pound.

On filberts and walnuts, of all kinds, three cents per pound.

On petroleum and coal illuminating oil, crude, ten cents per gallon. Petroleum and illuminating oils.

On illuminating oil, and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock-oil, or other bituminous substances used for like purposes, thirty cents per gallon. Post, p. 221, this vol.

On pimento, and black, white, and red or cayenne pepper, fifteen cents per pound; on ground pimento and pepper of all kinds, eighteen cents per pound. Pepper.

On spirits of turpentine, thirty cents per gallon.

On sulphur, flour of, twenty dollars per ton and fifteen per cent. ad valorem.

On tannin, and tannic acid, two dollars per pound; on gallic acid, one dollar and fifty cents per pound.

On santonine, five dollars per pound.

On salt in sacks, barrels, and other packages, twenty-four cents per one hundred pounds. On salt in bulk, eighteen cents per one hundred pounds. Salt.

On crude *saltpeter*, [saltpetre,] two and one half cents per pound.

On strychnine and its salts, one dollar and one half per ounce.

On taggar's iron, thirty per centum ad valorem.

On vinegar, ten cents per gallon.

On watches, gold or silver, twenty-five per centum ad valorem.

On wood pencils, filled with lead or other materials, fifty cents per gross, and in addition thereto thirty per centum ad valorem.

On ostrich, vulture, cock, and other ornamental feathers, crude or not dressed, colored or manufactured, twenty-five per centum ad valorem; when dressed, colored, or manufactured, fifty per centum ad valorem.

On playing-cards, costing not over twenty-five cents per pack, twenty-five cents per pack; costing over twenty-five cents per pack, thirty-five cents per pack.

SEC. 12. *And be it further enacted*, That on and after the day and year aforesaid there shall be levied, collected, and paid a duty of fifty per centum ad valorem on the importation of the articles hereinafter mentioned and embraced in this section, that is to say:— Fifty per cent ad valorem duty on, &c.

Anchovies and sardines, preserved in oil or otherwise.

Artificial and ornamental feathers and flowers, or parts thereof, of

whatever material composed, not otherwise provided for, beads and bead ornaments.

Billiard-chalk.

Ginger, preserved or pickled.

Ivory or bone dice, draughts, chess-men, chess-balls, and bagatelle-balls.

Jellies of all kinds.

On kid or other leather gloves of all descriptions, for men's, women's, or children's wear.

On wooden and other toys for children.

SEC. 13. *And be it further enacted*, That on and after the day and year aforesaid, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the goods, wares, and merchandise enumerated and provided for in this section, imported from foreign countries, the following duties and rates of duty, that is to say:—

Books, &c. On books, periodicals, pamphlets, blank books, bound or unbound, and all printed matter, engravings, bound or unbound, illustrated books and papers, and maps and charts, twenty-five per centum ad valorem.

On cork, bark or wood, unmanufactured, thirty per centum ad valorem.

On corks, and cork bark manufactured, fifty per centum ad valorem.

On hatters' furs, not on the skin, and dressed furs on the skin, twenty per centum ad valorem. Furs on the skin, undressed, ten per cent. ad valorem.

On fire-crackers, one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater number.

On gutta-percha, manufactured, forty per centum ad valorem.

Gunpowder. On gunpowder and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, a duty of six cents per pound, and in addition thereto twenty per centum ad valorem; valued above twenty cents per pound, a duty of ten cents per pound, and in addition thereto twenty per centum ad valorem.

Marble. On marble, white statuary, brocatella, sienna, and verdantique, in block, rough or squared, one dollar per cubic foot, and in addition thereto twenty-five per centum ad valorem. On veined marble and marble of all other descriptions, not otherwise provided for, in block, rough or squared, fifty cents per cubic foot, and in addition thereto twenty per centum ad valorem.

Post, p. 221, this vol.

Mineral waters. On mineral or medicinal waters, or waters from springs impregnated with minerals, for each bottle or jug containing not more than one quart, three cents, and in addition thereto twenty-five per centum ad valorem; containing more than one quart, three cents for each additional quart, or fractional part thereof, and in addition thereto twenty-five per centum ad valorem.

On palm-leaf fans, one cent each.

Pipes, &c. On pipes, clay, common or white, thirty-five per centum ad valorem.

On meerschaum, wood, porcelain, lava, and all other tobacco-smoking pipes and pipe-bowls, not herein otherwise provided for, one dollar and fifty cents per gross, and in addition thereto seventy-five per centum ad valorem

On pipe-cases, pipe-stems, tips, mouthpieces, and metallic mountings for pipes, and all parts of pipes or pipe fixtures, and all smoker's articles, seventy-five per centum ad valorem.

On pen-tips and pen-holders, or parts thereof, thirty-five per centum ad valorem.

On pens, metallic, ten cents per gross, and in addition thereto twenty-five per centum ad valorem.

Soap. On soap, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soap, ten cents per pound, and in addition thereto twenty-five per centum ad valorem.

On all soap not otherwise provided for, one cent per pound, and in addition thereto thirty per centum ad valorem.

On starch, made of potatoes or corn, one cent per pound, and twenty per centum ad valorem.

On starch, made of rice, or any other material, three cents per pound, and twenty per centum ad valorem.

On rice, cleaned, two and a half cents per pound; on uncleaned, two cents per pound.

On paddy, one cent and a half per pound.

Decision of collector as to duty to be final, unless written objections are given in ten days.

SEC. 14. *And be it further enacted*, That on the entry of any vessel, or of any goods, wares, or merchandise, the decision of the collector of customs at the port of importation and entry, as to the rate and amount of duties to be paid on the tonnage of such vessel or on such goods, wares, or merchandise, and the dutiable costs and charges thereon, shall be final and conclusive against all persons interested therein, unless the owner, master, commander, or consignee of such vessel, in the case of duties levied on tonnage, or the owner, importer, consignee, or agent of the merchandise, in the case of duties levied on goods, wares, or merchandise, or the costs and charges thereon, shall, within ten days after the ascertainment and liquidation of the duties by the proper officers of the customs, as well in cases of merchandise entered in bond, as for consumption, give notice in writing to the collector on each entry, if dissatisfied with his decision, setting forth therein, distinctly and specifically, the grounds of his objection thereto, and shall within thirty days after the date of such ascertainment and liquidation, appeal therefrom to the Secretary of the Treasury, whose decision on such appeal shall be final and conclusive; and such vessel, goods, wares, or merchandise, or costs and charges, shall be liable to duty accordingly, any act of congress to the contrary notwithstanding, unless suit shall be brought within ninety days after the decision of the Secretary of the Treasury on such appeal for any duties which shall have been paid before the date of such decision on such vessel, or on such goods, wares, or merchandise, or costs or charges, or within ninety days after the payment of duties paid after the decision of the secretary. And no suit shall be maintained in any court for the recovery of any duties alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless said decision of the secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, or more than five months in case of an entry west of those mountains.

Decision of collector to be final unless appeal is made to Secretary of Treasury within thirty days, and suit brought within ninety days after decision of Secretary.

Suit not to be maintained unless, &c.

Decision of collectors as to other matters to be final, unless, &c.

SEC. 15. *And be it further enacted*, That the decision of the respective collectors of customs as to all fees, charges, and exactions of whatever character, other than those mentioned in the next preceding section, claimed by them, or by any of the officers under them, in the performance of their official duty, shall be final and conclusive against all persons interested in such fees, charges, or exactions, unless the like notice that an appeal will be taken from such decision to the Secretary of the Treasury shall be given within ten days from the making of such decision, and unless such appeal shall actually be taken within thirty days from the making of such decision; and the decision of the Secretary of the Treasury shall be final and conclusive upon the matter so appealed, unless suit shall be brought for the recovery of such fees, charges, or exactions, within the period as provided for in the next preceding section in regard to duties. And no suit shall be maintained in any court for the recovery of any such fees, costs, and charges, alleged to have been erroneously or illegally exacted, until the decision of the Secretary of the Treasury shall have been first had on such appeal, unless such decision of the Secretary shall be delayed more than ninety days from the date of such appeal in case of an entry at any port east of the Rocky Mountains, nor more than five months in case of entry west of those mountains.

Secretary of Treasury to refund money paid in excess of duties.

SEC. 16. *And be it further enacted*, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained duties, or duties or other moneys paid under protest and appeal, as hereinbefore provided, more money has been paid to the col-

lector, or person acting as such, than the law requires should have been paid, it shall be the duty of the Secretary of the Treasury to draw his warrant upon the treasurer in favor of the person or persons entitled to the overpayment, directing the said treasurer to refund the same out of any money in the treasury not otherwise appropriated.

Discriminating duty of 10 per cent on goods imported in foreign vessels.

SEC. 17. *And be it further enacted*, That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which, on and after the day this act shall take effect, shall be imported in ships or vessels not of the United States: *Provided*, That this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported, on and after the day this act takes effect, in ships or vessels not of the United States, entitled, by treaty or any act or acts of congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in ships or vessels of the United States.

Proviso.

Ten per cent additional on goods grown east of Cape of Good Hope, imported, &c. Post, p. 221, this vol.

SEC. 18. *And be it further enacted*, That on and after the day and year this act shall take effect there shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of countries east of the Cape of Good Hope, (except raw cotton,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem, in addition to the duties imposed on any such articles when imported directly from the place or places of their growth or production: *Provided*, That section three of the act approved August five, eighteen hundred and sixty-one, entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," and section fourteen of the act approved July fourteen, eighteen hundred and sixty-two, entitled "An act increasing temporarily the rates of duties on imports, and for other purposes," be, and the same are hereby, repealed.

Repeal of act of 1861, ch. 45, § 3, vol. 12. See p. 158, this vol.; 1862, ch. 163, § 14, vol. 12. See p. 192, this vol.

Goods in store and bond subject to what duty.

SEC. 19. *And be it further enacted*, That all goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year this act shall take effect shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day, and so much of the act of August sixth, eighteen hundred and forty-six, or any other act, as requires the sale of fire-crackers, or prohibits their deposit in bonded warehouse, is hereby repealed.

1846, ch. 84, vol. 9, S. L. See p. 128, this vol.

Resolution of April 29 to take effect April 30. See p. 202 of this vol. for resolution.

SEC. 20. *And be it further enacted*, That the joint resolution "to increase temporarily the duties on imports," approved April twenty-ninth, eighteen hundred and sixty-four, shall not be deemed to have taken effect until after the thirtieth day of April, eighteen hundred and sixty-four, and shall be and remain in force until and including the thirtieth day of June, eighteen hundred and sixty-four, and any duties which shall have been exacted and received, contrary to the provisions of this section, shall be refunded by the Secretary of the Treasury.

Pub. Res. No. 27. Post, p. 202.

Certain machinery may be free of duty, &c.

SEC. 21. *And be it further enacted*, That during the period of one year from the passage of this act, there may be imported into the United States, free of duty, any machinery designed for and adapted to the manufacture of woven fabrics from the fibre of flax or hemp, including all the preliminary processes requisite therefor; and that steam agricultural machinery and implements may be imported free from duty for one year from the passage of this act.

Post, p. 222, sec. 11, this vol.

Repealing clause.

SEC. 22. *And be it further enacted*, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed: *Provided*, That the existing laws shall extend to and be in force for the collection of the duties imposed by this act for the prosecution and punishment of all offences, and for the recovery, collection, distribution, and remission of all fines, penalties, and forfeitures, as fully and effectually as if every regulation, penalty, forfeiture, provision, clause, matter, and thing to that effect in the existing laws contained, had been inserted in and reënacted by this act: *And provided*,

Laws for collection of duties, &c., to be in force.

further, That the duties upon all goods, wares, and merchandise imported from foreign countries not provided for in this act shall be and remain as they were, according to existing laws prior to the twenty-ninth of April, eighteen hundred and sixty-four.

Duties on goods not provided for by this act.

SEC. 23. *And be it further enacted*, That, on and after the day and year this act shall take effect, it shall be lawful for the owner, consignee, or agent of any goods, wares, or merchandise which shall have been actually purchased, or procured otherwise than by purchase, at the time when he shall produce his original invoice, or invoices, to the collector, and make and verify his written entry of his goods, wares, and merchandise, as provided by section thirty-six of the act of March two, seventeen hundred and ninety-nine, entitled "An act to regulate the collection of duties on imports and tonnage," and not afterwards, to make such addition in the entry to the cost or value given in the invoice as, in his opinion, may raise the same to the true market-value of such goods, wares, and merchandise in the principal markets of the country whence they shall have been imported, and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector, within whose district the same may be imported, or entered, to cause the dutiable value of such goods, wares, and merchandise to be appraised, estimated, and ascertained, in accordance with the provisions of existing laws. And if the appraised value thereof shall exceed, by ten per centum, or more, the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid a duty of twenty per centum ad valorem on such appraised value: *Provided*, That the duty shall not be assessed upon an amount less than the invoice or entered value, any law of congress to the contrary notwithstanding: *And provided, further*, That, on and after the day and year aforesaid, the eighth section of the act entitled "An act reducing the duty on imports, and for other purposes," approved July thirty, eighteen hundred and forty-six, and the act amendatory thereof, approved March three, eighteen hundred and fifty-seven, be, and the same are hereby, repealed.

Importer, at entry of goods, may add to their invoice value.

[Repealed, post, p. 222, this vol.

1799, ch. 22, § 36, vol. 1., p. 655, S. L.

Collector to ascertain dutiable value of goods.

Additional duty if value exceeds, &c.

Proviso.

Repeal of 1846, ch. 74, § 8. Vol. 9, p. 43, S. L. See p. 122, this vol.

1857, ch. 101, vol. 11, p. 199, S. L. See p. 136, this vol.

SEC. 24. *And be it further enacted*, That in determining the valuation of goods imported into the United States from foreign countries, except as hereinbefore provided, upon which duties imposed by any existing laws are to be assessed, the actual value of such goods on shipboard at the last place of shipment to the United States shall be deemed the dutiable value. And such value shall be ascertained by adding to the value of such goods at the place of growth, production, or manufacture, the cost of transportation, shipment, and transhipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States, the value of the sack, box, or covering of any kind, in which such goods are contained, commission at the usual rate, in no case less than two and one half per centum, brokerage, and all export duties, together with all costs and charges, paid or incurred for placing said goods on shipboard, and all other proper charges specified by law.

Actual value of goods on shipboard at last place of shipment to be dutiable value.

Value, how ascertained.

[Repealed, post. See p. 222, this vol.]

SEC. 25. *And be it further enacted*, That so much of section twenty-three of the act entitled "An act to provide for the payment of outstanding treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," approved March two, eighteen hundred and sixty-one, as exempts from duty all philosophical apparatus and instruments imported for the use of any society incorporated for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order of any college, academy, school, or seminary of learning in the United States, is hereby repealed. And the same shall be subject to a duty of fifteen per centum ad valorem.

Duty on philosophical apparatus, &c., for colleges.

Repeal of 1861, ch. 68, § 23. Vol. 12, p. 193, S. L. See p. 152, this vol.

Casks, &c., exported full and returned empty, to be free of duty.

SEC. 26. *And be it further enacted*, That when any cask, barrel, carboy, or other vessel of American manufacture, exported or sent out of the country, filled with the products of the United States, shall be returned to the United States empty, the same shall be admitted free of duty, under such rules and regulations as may be prescribed by the Secretary of the Treasury.

Invoices of imports, to be made out in what weights, measures, &c.

SEC. 27. *And be it further enacted*, That on and after January first, eighteen hundred and sixty-five, the invoices of all goods, wares, and merchandise, imported into the United States, shall be made out in the weights or measures of the country or place from which the importations shall be made, and shall contain a true statement of the actual weights or measures of such goods, wares, and merchandise, without any respect to the weights or measures of the United States.

Officers of customs, &c., appointed to carry into effect certain licenses, to have $1,000 a year additional.

SEC. 28. *And be it further enacted*, That in all cases where officers of the customs, or other salaried officers of the United States, shall be, or shall have been, appointed by the Secretary of the Treasury, to carry into effect the licenses, rules, and regulations provided for by the fifth section of the act of the thirteenth of July, eighteen hundred and sixty-one, entitled "An act further to provide for the collection of duties on imports, and for other purposes," such officer of the United States shall be entitled to receive one thousand dollars per annum for his services, under the act aforesaid, in addition to his salary or compensation under any other law: *Provided*, That the aggregate compensation of any such officer shall not exceed the sum of five thousand dollars in any one year.

1861, ch. 3, § 5. Vol. 12, p. 257, S. L.

Proviso.

Personal effects, luggage.

SEC. 29. *And be it further enacted*, That any baggage or personal effects arriving in the United States in transit to any foreign country, may be delivered by the parties having it in charge to the collector of customs, to be by him retained, without the payment or exaction of any import duty, and to be delivered to such parties on their departure for their foreign destination, under such rules, regulations, and fees as the Secretary of the Treasury may prescribe.

Approved, June 30, 1864.

February 28, 1865.

S. L. VOL. 13, CHAP. LXVII.—*An act to revive certain provisions of the act entiled "An act further to provide for the collection of duties on imports and tonnage," approved March three, eighteen hundred and fifteen, and for other purposes.*

1815, ch. 94. Vol. 3, p. 231.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first sentence of the second section of the act entitled "An act further to provide for the collection of duties on imports and tonnage," approved March three, eighteen hundred and fifteen, to wit: "That it shall be lawful for any collector, naval officer, surveyor or inspector of the customs, as well in any adjoining district as that to which he belongs, to stop, search, and examine any carriage or vehicle of any kind whatsoever, and to stop any person travelling on foot or beast of burden on which he shall suspect there are goods, wares, or merchandise which are subject to duty, or which shall have been introduced into the United States in any manner contrary to law; and if such officer shall stop any goods, wares, or merchandise on any such carriage, vehicle, person travelling on foot or beast of burden, which he shall have probable cause to believe are subject to duty or have been unlawfully introduced into the United States, he shall seize and secure the same for trial," be, and the same is hereby, revived and reënacted; and every such beast of burden, carriage, or vehicle, together with the teams or other motive power, and all the appurtenances used in conveying such goods, wares, or merchandise, shall be subject to seizure and forfeiture in like manner as is by law now provided in regard to such goods, wares, and merchandise; and all fines, penalties, and forfeitures recovered under this act, or in consequence of such seizures, shall be disposed of as is provided in other cases by the ninety-first section of the act entitled "An act to regulate the collection of duties on imports and tonnage," approved March second, seventeen

Beasts of burden, carriages, &c., carrying smuggled goods, how may be seized and confiscated.

1799, ch. 22, § 91. Vol. 1, p. 697.

hundred and ninety-nine; and the last proviso of said ninety-first section is hereby repealed.

Repeal.

SEC. 2. *And be it further enacted*, That the power and authority given to collectors, naval officers, and surveyors by the sixty-eighth section of the said last-mentioned act be, and the same are hereby, extended to inspectors of the customs; and any officer or other person entitled to or interested in a part or share of any fine, penalty, or forfeiture incurred under this or any other law of the United States, may be examined as a witness in any of the proceedings for the recovery of such fine, penalty, or forfeiture by either of the parties thereto, and such examination shall not deprive such witness of his or her share or interest in such fine, penalty, or forfeiture.

Certain authority of collectors, &c., extended to inspectors of customs.

S. L., vol. 1, p. 677.

Persons interested in penalty may be witnesses.

SEC. 3. *And be it further enacted*, That in case any store, warehouse, or other building shall be upon or near the boundary line between the United States and any foreign country, and there is reason to believe that dutiable goods are deposited or have been placed therein or carried through or into the same without payment of duties, and in violation of law, and the collector, deputy collector, naval officer, or surveyor of customs, shall make oath before any magistrate competent to administer the same, that he has reason to believe, and does believe, that such offense has been therein committed, such officer shall have the right to search such building and the premises belonging thereto; and if any such goods shall be found therein, the same, together with such building, shall be seized, forfeited, and disposed of according to law, and the said building shall be forthwith taken down or removed. And any person or persons who shall have received or deposited in such building, or carried through the same, any goods, as aforesaid, or shall have aided therein, in violation of law, shall, upon due conviction before any court of competent jurisdiction, be punished by fine not exceeding ten thousand dollars, or by imprisonment not exceeding two years, or by both such fine and imprisonment.

Search of buildings near boundary line of the United States.

Forfeiture.

Penalty for such smuggling.

SEC. 4. *And be it further enacted*, That the first section of the act of April second, eighteen hundred and forty-four, entitled "An act directing the disposition of certain unclaimed goods, wares, or merchandise, seized for being illegally imported into the United States," be so amended that in place of the word "one," wherever the same may be found in said section, the word "five" shall be inserted.

Approved, February 28. 1865.

Penalty for, increased. 1844, ch. 8, § 1. Vol. 5, p. 653.

S. L., VOL. 13, CHAP. LXXX.—*An act amendatory of certain acts imposing duties upon foreign importations.*

March 3, 1865.

1864, ch. 171, § 6, vol. 13, S. L.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section six of an act entitled "An act to increase the duties on imports, and for other purposes," approved June thirty, eighteen hundred and sixty-four, be amended, so that paragraphs second, third, and fourth, of section six of said act, shall read of follows:

Ante, p. 209, this vol.

Amendments.

Second. On all manufactures of cotton (except jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloon stuff, and goods of like description) not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, five cents per square yard; if bleached, five cents and a half per square yard; if colored, stained, painted, or printed, five cents and a half per square yard, and, in addition thereto, ten per centum ad valorem. On finer and lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem. On goods of like description, exceeding two hun-

Manufactures of cotton.

dred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem.

Cotton jeans, denims, &c.

Third. On all cotton jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloon stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached, six cents and a half per square yard; if colored, stained, painted, or printed, six cents and a half per square yard; and, in addition thereto, ten per centum ad valorem. On finer or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard; if bleached, six and a half cents per square yard; if colored, stained, painted, or printed, six and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem. On goods of lighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard; if bleached, seven and a half cents per square yard; if colored, stained, painted, or printed, seven and a half cents per square yard, and, in addition thereto, fifteen

Proviso.

per centum ad valorem: *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedule, unbleached, valued at over sixteen cents per square yard, bleached, valued at over twenty cents per square yard, colored, valued at over twenty-five cents per square yard, and cotton jeans, denims and drillings, unbleached, valued at over twenty cents per square yard, and all other cotton goods of every description, the value of which shall exceed twenty-five cents per square yard, there shall be levied, collected, and paid a duty of

Proviso.

thirty-five per centum ad valorem: *And provided further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.

Spool thread of cotton, &c.

Fourth. On spool thread of cotton, six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and, in addition thereto, thirty per centum ad valorem; exceeding one hundred yards, for every additional hundred yards of thread on each spool or fractional part thereof, in excess of one hundred yards, six cents per dozen, and thirty-five per centum ad valorem. On cotton thread or yarn when advanced beyond single yarn, by twisting two or more strands together, if not wound upon spools, four (4) cents per skein or hank of eight hundred and forty (840) yards, and thirty per cent. ad valorem.

Additional duty on brandy, rum, &c.

See p. 203, sec. 2, this vol.

SEC. 2. *And be it further enacted*, That from and after the day when this act takes effect, in addition to the duties heretofore imposed by law on the importation of the articles mentioned in this section, there shall be levied, collected, and paid the following duties and rates of duty, that is to say: On brandy, rum, gin, and whiskey, and on cordials, *liquors*, [liqueurs,] arrack, absynthe, and all other spirituous liquors and spirituous beverages, fifty cents per gallon, of first proof and less strength, and shall be increased in proportion for any greater strength *that* [than] the strength of first proof. On spun silk for filling in skins or cops, ten per centum ad valorem. On iron bars for railroads or inclined planes, ten cents per one hundred pounds. On wrought-iron tubes, one cent per pound.

Spun silk.

Railroad iron, &c.

SEC. 3. *And be it further enacted*, That from and after this act takes effect, in lieu of the duties heretofore imposed by law on the importation of the articles mentioned in this section, there shall be levied, collected, and paid the following duties and rates of duty, that is to say: On cotton, five cents per pound. On illuminating oil and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum, or rock-oil, or other bituminous substances used

Duty on cotton.

Illuminating oil, &c.

Ante, p. 213, this vol.

for like purposes, forty cents per gallon. On crude petroleum, or rock-oil, twenty cents per gallon; on crude coal-oil, fifteen cents per gallon. On tobacco stems, fifteen cents per pound. On ready-made clothing of silk, or of which silk shall be a component material of chief value, sixty per centum ad valorem. On quicksilver, fifteen per centum ad valorem.

Petroleum.

Tobacco stems.

Clothing of silk.

Quicksilver.

SEC. 4. *And be it further enacted*, That section fifteen of an act entitled "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, be, and the same hereby is, amended so as impose a tax or tonnage duty of thirty cents per ton, in lieu of "ten cents," as therein mentioned: *Provided*, That the receipts of vessels paying tonnage duty shall not be subject to the tax provided in section one hundred and three of "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, nor by any act amendatory thereof: *Provided further*, That no ship, vessel, or steamer, having a license to trade between different districts of the United States, or to carry on the bank, whale, or other fisheries, *or on* [nor] any ship, vessel, or steamer to or from any port or place in Mexico, the British provinces of North America, or any of the West India islands, or in all these trades, shall be required to pay the tonnage duty, contemplated by this act, more than once a year.

Tonnage duty.

1862, ch. 163, § 15. Vol. 12, p. 558, S. L. See p. 193, this vol.

Proviso.

1864, ch. 172, § 108. S. L., p. 275.

Proviso.

SEC. 5. *And be it further enacted*, That the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

Statuary.

SEC. 6. *And be it further enacted*, That there shall be hereafter collected and paid on all goods, wares, and merchandise of the growth or produce of countries [east] of the Cape of Good Hope, (except raw cotton and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem, in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production.

Ten per cent additional on products east of Cape of Good Hope imported, &c.

Ante, p. 215, sec. 18, this vol.

SEC. 7. *And be it further enacted*, That in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise imported into the United States, and in all cases where the duty imposed by law shall be regulated by, or directed to be estimated or based upon, the value of the square yard, or of any specified quantity or parcel of such goods, wares, or merchandise, it shall be the duty of the collector, within whose district the same shall be imported or entered, to cause the actual market value, or wholesale price thereof, at the period of the exportation to the United States, in the principal markets of the country from which the same shall have been imported into the United States, to be appraised, and such appraised value shall be considered the value upon which duty shall be assessed. That it shall be lawful for the owner, consignee, or agent of any goods, wares, or merchandise, which shall have been actually purchased, or procured otherwise than by purchase, at the time, and not afterwards, when he shall produce his original invoice, or invoices, to the collector and make and verify his written entry of his goods, wares, or merchandise, as provided by section thirty-six of the act of March two, seventeen hundred and ninety-nine, entitled "An act to regulate the collection of duties on imports and tonnage," to make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the actual market value or wholesale price of such goods, wares, or merchandise, at the period of exportation to the United States, in the principal markets of the country from which the same shall have been imported; and it shall be the duty of the collector, within whose district the same may be imported or entered, to cause such actual market value or wholesale price to be appraised in accordance with the provisions of existing laws, and if such appraised value shall exceed by ten per centum or more the value so declared in the entry, then, in addition to the duties

Assessment of ad valorem duties.

Additions to invoice value.

1799, ch. 22, S. L., vol. 1, p. 655.

Actual market value to be appraised.

Penalty for under valuation.

imposed by law on the same, there shall be levied, collected, and paid a
Proviso. duty of twenty per centum ad valorem on such appraised value: *Provided*, That the duty shall not be assessed upon an amount less than the
Repeal of 1864, ch. 711, §§ 23, 24, vol. 13, S. L. invoice or entered value, any act of congress to the contrary notwithstanding: *And provided further*, That the sections twenty-third and
Ante, pp. 215, 216, this vol. twenty-fourth of the act approved June thirtieth, eighteen hundred and sixty-four, entitled "An act to increase duties on imports, and for other purposes," and all acts and parts of acts requiring duties to be assessed upon commissions, brokerage, costs of transportation, shipment, transhipment, and other like costs and charges incurred in placing any goods, wares, or merchandise on shipboard, and all acts or parts of acts inconsistent with the provisions of this act, are hereby repealed.

Guano, export of. SEC. 8. *And be it further enacted*, That so much of an act entitled "An act to authorize protection to be given to citizens of the United States who may discover deposits of guano," approved August eighteen, eighteen hundred and fifty-six, as prohibits the export thereof, is hereby
1856, ch. 164, vol. 11, p. 119, S. L. suspended in relation to all persons who have complied with the provisions of section second of said act for two years from and after July fourteenth, eighteen hundred and sixty-five.

When act takes effect. SEC. 9. *And be it further enacted*, That this act shall take effect on and after the first day [of] April, eighteen hundred and sixty-five.

Act of 1799, §§ 39–44 revived. Vol. 1, p. 659, S. L. SEC. 10. *And be it further enacted*, That so much of sections thirty-nine, forty, forty-one, forty-two, forty-three, and forty-four of the act entitled "An act to regulate the [collection of] duties on imports and tonnage," approved March second, seventeen hundred and ninety-nine, as requires the branding or marking and certifying of casks, chests, vessels, and cases containing distilled spirits, or teas, be and the same is hereby revived, to be executed under such rules and regulations as shall be prescribed by the Secretary of the Treasury.

Flax, &c., machinery. Ante, p. 215, this vol. SEC. 11. *And be it further enacted*, That flax and hemp machinery and steam agricultural machinery, as designated in section 21 [twenty-one] of the act "to increase duties on imports, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, may be imported free from duty for one year from the passage of this act.

Judgment for duties, &c., to be collected in coin. SEC. 12. *And be it further enacted*, That in all proceedings brought by the United States in any court for due recovery as well of duties upon imports alone as of penalties for the non-payment thereof, the judgment shall recite that the same is rendered for duties, and such judgment, interest, and costs shall be payable in the coin by law receivable for duties, and the execution issued on such judgment shall set forth that the recovery is for duties, and shall require the marshal to satisfy the same in the coin by law receivable for duties; and in case of levy upon and sale of the property of the judgment debtor, the marshal shall refuse payment from any purchaser at such sale in any other money than that specified in the execution.

Duties upon certain goods destroyed by casualty to be abated SEC. 13. *And be it further enacted*, That the eighth section of the act of March twenty-*third*, [eight] eighteen hundred and fifty-four, "to extend the warehousing system by establishing private bonded warehouses, and for other purposes," which authorized the Secretary of the
1854, ch. 30, § 8, vol. 10, p. 273, S. L. Treasury, in case of the actual injury or destruction of goods, wares, or merchandise by accidental fire or other casualty, while in warehouse under bond, &c., to abate or refund the duties paid or accruing thereon, be extended so as to include goods, wares, or merchandise injured or destroyed in like manner while in the custody of the officers of the customs, and not in bond, and also to goods, wares, and merchandise so injured or destroyed after their arrival within the limits of any port of entry in the United States, and before the same have been *bonded* [landed] under the *suspension* [supervision] of the officers of the cus-
Proviso. toms: *Provided*, That this act shall apply only to cases arising from and after its passage, and to cases where the duties have not already been paid.

Approved, March 3, 1865.

S. L., VOL. 14, CHAP. XVIII.—*An act to further secure American citizens certain privileges under the treaty of Washington.* March 16, 1866.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the produce of the forests of the State of Maine upon the Saint John river and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, (the same being unmanufactured in whole or in part,) which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall from time to time prescribe.

Certain produce of the forests of Maine, sawed in New Brunswick, to be admitted free of duty.

SEC. 2. *And be it further enacted*, That this act shall take effect from and after the seventeenth day of March, eighteen hundred and sixty-six.

When act takes effect.

Approved, March 16, 1866.

S. L., VOL. 14, CHAP. LXXXII.—*An act imposing a duty on live animals.* May 16, 1866.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the passage of this act, there shall be levied, collected, and paid, on all horses, mules, cattle, sheep, hogs, and other live animals imported from foreign countries, a duty of twenty per centum ad valorem: *Provided*, That any such animals now bona fide owned by resident citizens of the United States, and now in any of the provinces of British America, may be imported into the United States free of duty until the expiration of ten days next after the passage of this act.

Duty on live animals imported.

Proviso.

Approved, May 16, 1866.

S. L., VOL. 14, CHAP. CV.—*An act to protect American citizens engaged in lumbering on the St. Croix River, in the State of Maine.* June 1, 1866.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the produce of the forests of the State of Maine upon the St. Croix river and its tributaries, owned by American citizens, and sawed in the province of New Brunswick by American citizens, (the same being unmanufactured in whole, or in part,) and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

Certain produce of the forests may be admitted free of duty.

SEC. 2. *And be it further enacted*, That this act shall take effect from and after its passage.

When act takes effect.

Approved, June 1, 1866.

S. L., VOL. 14, CHAP. CCXCVIII.—*An act to protect the revenue, and for other purposes.* July 28, 1866.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the tenth day of August, eighteen hundred and sixty-six, in lieu of the duties now imposed by law on the articles mentioned and embraced in this section, there shall be levied, collected, and paid, on all goods, wares, and merchandise imported from foreign countries, the duties *heretofore* [hereinafter] provided, viz:

Duties in lieu of former duties, from August 10, 1866, upon—

On cigars, cigarettes, and cheroots of all kinds, three dollars per pound, and, in addition thereto, fifty per centum ad valorem: *Provided*, that paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars: *And provided further*, That on and after the first day of August, eighteen hundred and sixty-

Cigars, cigarettes, and cheroots.

Imported cigars, how to be packed. How to be entered, and where placed. To be stamped.

six, no cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, with the date thereof. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect;

Stamps to be provided.

Cotton.

On cotton, three cents per pound;

Compounds or preparations of distilled spirits. Brandy, spirituous liquors, and wines, how to be imported. If in less quantities after October 1, 1866, to be forfeited.

On all compounds or preparations of which distilled spirits is a component part of chief value, there shall be levied a duty not less than that imposed upon distilled spirits: *Provided*, That brandy and other spirituous liquors may be imported in casks or other packages of any capacity not less than thirty gallons; and that wine in bottles may be imported in boxes containing not less than one dozen bottles of not more than one quart each; and wine, brandy, or other spirituous liquor imported into the United States, and shipped after the first day of October, eighteen hundred and sixty-six, in any less quantity than herein provided for, shall be forfeited to the United States.

Vessels between the United States and Sandwich Islands, &c., not to pay tonnage duty more than once a year. 1865, ch. 80. Vol. 13, p. 493, S. L. See p. 221, this vol.

SEC. 2. *And be it further enacted*, That the second proviso in section four of an act entitled "An act amendatory of certain acts imposing duties upon foreign importations," approved March three, eighteen hundred and sixty-five, shall be construed to include any ship, vessel, or steamer to or from any port in the Sandwich Islands or Society Islands.

Guano, exportation of certain. 1856, ch. 164. Vol. 11, p. 119, S. L.

SEC. 3. *And be it further enacted*, That so much of an act entitled "An act to authorize protection to be given to citizens of the United States who may discover deposits of guano," approved August eighteen, eighteen hundred and fifty-six, as prohibits the export thereof, is hereby suspended in relation to all persons who have complied with the provisions of section second of said act, for five years from and after the fourteenth day of July, eighteen hundred and sixty-seven.

Fishing bounties repealed.

SEC. 4. *And be it further enacted*, That all laws and parts of laws allowing fishing bounties to vessels hereafter licensed to engage in the fisheries be, and the same are hereby, repealed: *Provided*, That, from and after the date of the passage of [t]his act, vessels licensed to engage in the fisheries may take on board imported salt in bond to be used in curing fish, under such regulations as the Secretary of the Treasury shall prescribe, and upon proof that said salt has been used in curing fish, the duties on the same shall be remitted.

Duties may be remitted on salt used in curing fish.

Goods arriving at designated ports, destined for places in adjacent provinces, &c., may be entered and carried through, &c.

SEC. 5. *And be it further enacted*, That, from and after the passage of this act, all goods, wares, or merchandise arriving at the ports of New York, Boston, and Portland, or any other port of the United States which may be specially designated by the Secretary of the Ttreasury, and destined for places in the adjacent British provinces, or arriving at the port of Point Isabel, Texas, or any other port of the United States which may be specially designated by the Secretary of the Treasury, and destined for places in the republic of Mexico, may be entered at the custom-house, and conveyed, in transit, through the territory of the United States, without the payment of duties, under such rules, regulations, and conditions for the protection of the revenue as the Secretary of the Treasury may prescribe.

Goods, with consent of authorities of provinces, &c., may be carried across their territory from one place to another in the United States.

SEC. 6. *And be it further enacted*, That imported goods, wares, or merchandise in bond, or duty paid, and products or manufactures of the United States, may, with the consent of the proper authorities of the provinces or republic aforesaid, be transported from one port or place in the United States to another port or place therein, over the territory of said provinces or republic by such routes, and under such rules, regulations and conditions as the Secretary of the Treasury may prescribe; and the goods, wares, and merchandise, so transported, shall, upon arrival in the United States from the provinces or republic aforesaid, be treated in regard to the liability to or exemption from duty, or

tax, as if the transportation had taken place entirely within the limits of the United States.

Excess of moneys paid for duties, when may be refunded, without compliance with certain forms of law.
1864, ch. 171, §§ 14, 15. Vol. 13, p. 214, S. L.
See pp. 214, 215, this vol.

SEC. 7. *And be it further enacted*, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that more moneys have been paid to the collector of customs, or others acting as such, than the law requires, and the parties have failed to comply with the requirements of the fourteenth and fifteenth sections of the act entitled "An act to increase the duties on imports, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, and the Secretary of the Treasury shall be satisfied that said non-compliance with the requirements as above stated was owing to circumstances beyond the control of the importer, consignee, or agent making such payments, he may draw his warrant upon the treasurer in favor of the person or persons entitled to the overpayment, directing the said treasurer to refund the same out of any money in the treasury not otherwise apppropriated.

The protection given to revenue officers extends to persons acting by direction of the Executive under the laws for the collection of abandoned property, &c.
1833, ch. 57, §§ 3, 4, S. L., vol. 4, p. 632.
1863, ch. 120, § 12, S. L., vol. 12, p. 820.
1863, ch. 120, S. L., vol. 12, p. 820.
1864, ch. 225, S. L., vol. 13, p. 375.

SEC. 8. *And be it further enacted*, That the provisions of the second, third, and fourth sections of the act approved March second, eighteen hundred and thirty-three, entitled "An act further to provide for the collection of duties on imports," and of the twelfth section of the act approved March third, eighteen hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes," shall be taken and deemed as extending to and embracing all cases arising or which may have heretofore arisen, and all suits and prosecutions heretofore brought and now pending, or which may hereafter be brought against any officer of the United States or other person by reason of any acts done or proceedings had by such officer or other person, under authority or color of the act approved March twelve, eighteen hundred and sixty-three, entitled "An act to provide for the collection of abandoned property, and for the prevention of frauds in insurrectionary districts within the United States," or the act approved July two, eighteen hundred and sixty-four, entitled "An act in addition to the several acts concerning commercial intercourse between loyal and insurrectionary States, and to provide for the collection of captured and abandoned property, and the prevention of frauds in States declared in insurrection": *Provided*, That such acts done or proceedings had under the two acts last aforesaid, or under color thereof, shall have been done and had under the authority or by the direction of the executive government of the United States: *And provided further*, That when a recovery shall have been, or shall hereafter be, had in any such suit or prosecution brought, or which may hereafter be brought, as aforesaid, the payment of the amount recovered, as provided for in the said twelfth section of the act approved March third, eighteen hundred and sixty-three, aforesaid, shall be made out of the moneys arising and obtained from the proceeds of sales and leases and fees collected and paid over to the government under the two acts approved March twelve, eighteen hundred and sixty-three, and July second, eighteen hundred and sixty-four, aforesaid, in relation to captured and abandoned property.

Amounts recovered in suits against such officers to be paid out of proceeds of sales and leases, &c.

Dutiable value of imported merchandise, how to be determined.
See p. 310, this vol., sec. 7.

SEC. 9. *And be it further enacted*, That in determining the dutiable value of merchandise hereafter imported, there shall be added to the cost, or to the actual wholesale price or general market value at the time of exportation in the principal markets of the country from whence the same shall have been imported into the United States, the cost of transportation, shipment, and transhipment, with all the expenses included from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States; the value of the sack, box, or covering of any kind in which such goods are contained; commission at the usual rates, but in no case less than two and a half per centum; brokerage, export duty, and all other actual or usual charges for putting up, preparing, and packing for transportation or shipment. And all charges of a general character incurred in the purchase of a general invoice shall be distributed pro rata among all parts of such invoice; and every part thereof charged with duties based on value shall be advanced

according to its proportion, and all wines or other articles paying specific duty by grades shall be graded and pay duty according to the actual value so determined: *Provided*, That all additions made to the entered value of merchandise for charges shall be regarded as part of the actual value of such merchandise and if such addition shall exceed by ten per centum the value so declared in the entry, in addition to the duties imposed by law, there shall be levied, collected, and paid a duty of twenty per centum on such value: *Provided*, That the duty shall in no case be assessed upon an amount less than the invoice or entered value: *Provided further*, That nothing herein contained shall apply to long-combing or carpet wools costing twelve cents or less per pound, unless the charges so added shall carry the cost above twelve cents per pound, in which case, one cent per pound duty shall be added.

Additions to entered value to be part of actual value; if over 10 per cent, what duty to be paid.

Duty never on less than invoiced value.

This not to apply to certain wools, unless, &c.

SEC. 10. *And be it further enacted*, That the second proviso in section twenty-one of an act entitled "An act increasing temporarily the duties on imports, and for other purposes," approved July fourteen, eighteen hundred and sixty-two, which provides that any goods remaining in public store or bonded warehouse beyond three years shall be regarded as abandoned to the government, and sold under such regulations as the Secretary of the Treasury may prescribe, and the proceeds paid into the treasury, be, and the same is hereby, amended so as to authorize the Secretary of the Treasury, in case of any sale under the said provision, to pay to the owner, consignee, or agent of such goods, the proceeds thereof, after deducting duties, charges, and expenses, in conformity with the provision of the first section of the warehouse act of August six, eighteen hundred and forty-six.

Proceeds of goods sold, after remaining three years in public store, less expenses, &c., to be paid owner, &c.
1862, ch. 163, § 21, vol. 12, p. 560, S. L.

1846, ch. 84, § 1, vol. 9, p. 53, S. L.

SEC. 11. *And be it further enacted*, That during [the] period of one year from the passage of this act, there may be imported into the United States, free of duty, any machinery designed solely for and adapted to the manufacture of sugar from beets, including all the preliminary processes requisite therefor, but not including any machinery which may be used for any other manufactures.

Machinery to make sugar from beets may be duty free for one year.

SEC. 12. *And be it further enacted*, That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal revenue laws upon such articles.

Upon reimportation of products of the United States that have not paid an internal tax a duty shall be imposed equal to such tax.

SEC. 13. *And be it further enacted*, That there shall be established in and attached to the department of the treasury a bureau to be styled "the bureau of statistics," and the Secretary of the Treasury is hereby authorized to appoint a director to superintend and control the business of said bureau, who shall be paid an annual salary of thirty-five hundred dollars. And it shall be the duty of the director of the bureau of statistics to prepare the report on the statistics of commerce and navigation, exports and imports, now required by law to be submitted annually to Congress by the Secretary of the Treasury; and said report, embracing the returns of the commerce and navigation, the exports and imports of the United States to the close of the fiscal year, shall be submitted to Congress in a printed form on or before the first day of December next succeeding; and the said director, as soon as practicable after the organization of this office shall, under the direction of the Secretary of the Treasury, prepare and publish monthly reports of the exports and imports of the United States, including the quantities and values of goods warehoused or withdrawn from warehouse, and such other statistics relative to the trade and industry of the country as the Secretary of the Treasury may consider expedient. And the director of the bureau of statistics shall also prepare an annual statement of vessels registered, enrolled, and licensed under the laws of the United States, together with the class, name, tonnage, and place of registry of each vessel, and such other information as the Secretary of the Treasury may deem proper to embody therein; and to enable the said director to furnish the information required, the Secretary of the Treasury shall have

Bureau of Statistics established in Treasury Department.
Director, his salary and duties.

Statistics of commerce and navigation.
Report, when to be submitted to Congress.

Monthly reports of exports and imports.

Annual statement of vessels.

power, under such regulations as he shall prescribe, to establish and provide a system of numbering vessels so registered, enrolled, and licensed; and each vessel so numbered shall have her number deeply carved or otherwise permanently marked on her main beam; and if at any time she shall cease to be so marked, such vessel shall be no longer recognized as a vessel of the United States. The said director shall also prepare an annual statement of all merchandise passing in transit through the United States to foreign countries, each description of merchandise, so far as practicable, warehoused, withdrawn from warehouse for consumption, for exportation, for transportation to other districts, and remaining in the warehouse at the end of each fiscal year. It shall be the further duty of said director to collect, digest, and arrange, for the use of Congress, the statistics of the manufactures of the United States, their localities, sources of raw material, markets, exchanges with the producing regions of the country, transportation of products, wages, and such other conditions as are found to affect their prosperity; and to aid him in the discharge of these duties, the several clerks now employed in the preparation of statistics in the treasury department, or any bureau thereof, may be placed under his supervision and direction; and, in addition, the Secretary of the Treasury shall detail such other clerks as may be necessary to fully carry out the provisions of this act. And the expenses of the bureau of statistics for clerical service, publication of reports, stationery, books, and statistical periodicals and papers required by the bureau, shall be defrayed on the order and approval of the Secretary of the Treasury, out of any moneys in the treasury not otherwise appropriated. And all letters and documents to and from the director of the bureau of statistics, relating to the duties and business of his office, shall be transmitted by mail free of postage.

System of numbering vessels enrolled, registered, and licensed, may be established.

Numbers, how to be marked.

Vessel ceasing to be marked ceases to be a United States vessel.

Annual statement of merchandise in transit, warehoused, etc.

Statistics of manufacture.

Clerks.

Expenses of Bureau.

Franking privilege.

SEC. 14. *And be it further enacted*, That the Secretary of the Treasury be authorized to suspend the collection, in any of the States heretofore declared in insurrection, of the direct tax imposed by an act of Congress passed August fifth, eighteen hundred and sixty-one, entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," until January first, eighteen hundred and sixty-eight.

Approved, July 28, 1866.

Collection of direct tax in any State declared in insurrection may be suspended until January 1, 1868.

1861, ch. 45, vol. 12, p. 292, S. L. See p. 157, this vol.

S. L., VOL. 15, p. 492.—*Treaty with Madagascar, February 14, 1867.*

ARTICLE III. Commerce between the people of America and Madagascar shall be perfectly free, with all the privileges under which the most favored nations are now or may hereafter be trading. Citizens of America shall, however, pay a duty, not exceeding ten per cent, on both exports and imports in Madagascar, to be regulated by a tariff mutually agreed upon, with the following exceptions: Munition of war, to be imported by the Queen of Madagascar into her dominions or by her order. Prohibited from export by the laws of Madagascar are munition of war, timber, and cows. No other duties, such as tonnage, pilotage, quarantine, lighthouse dues, shall be imposed in ports of either country on the vessels of the other to which national vessels or vessels of the most favored nations shall not equally be liable.

Tariff.

Prohibiting imports and exports.

S. L., VOL. 14, p. 571.—[No. 47.]—*Joint resolution to amend section five of an act entitled "An act to increase duties on imports, and for other purposes," approved June thirtieth, one thousand eight hundred and sixty-four.*

March 2, 1867.

1864, ch. 171, § 5.

Be it resolved by the Senate and House of Representatives of the United States of America, in Congress assembled, That the paragraph of section five of an act entitled "An act to increase duties on imports, and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, as follows, to wit: "On lastings, mohair cloth, silk. twist, wool, or

Vol. 13, p. 208, S. L. See p. 208, this vol.

Certain duty on lastings, &c., repealed.

See vol. 15, p. 24, S. L. See p. 230, this vol.

other manufactured cloth woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for shoes, slippers, bootees, gaiters and buttons exclusively, not combined with India rubber, ten per cent ad valorem," be, and the same is hereby, repealed.

Machinery for manufacture of beet sugar exempt from duty.

SEC. 2. *And be it further resolved*, That from and after the passage of this resolution, machinery for the manufacture of beet sugar, and imported for that purpose solely, shall be exempted from duty.

Approved, March 2, 1867.

March 2, 1867.

S. L., VOL. 14, CHAP. CXCVII.—*An act to provide increased revenue from imported wool, and for other purposes.*

Duties in lieu of present duties on unmanufactured wool, &c.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act, in lieu of the duties now imposed by law on the articles mentioned and embraced in this section, there shall be levied, collected, and paid on all unmanufactured wool, hair of the alpaca, goat, and other like animals, imported from foreign countries, the duties hereinafter provided. All wools, hair of the alpaca, goat, and other like animals, as aforesaid, shall be divided, for the purpose of fixing the duties to be charged thereon, into three classes, to wit:—

Wools to be divided into three classes.

CLASS 1.—Clothing wool to include what.

CLASS 1.—CLOTHING WOOL.

That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote; down clothing wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

CLASS 2.—Combing wools.

CLASS 2.—COMBING WOOLS.

"Canada long wools" included herein. Pub. Res. No. 8. March 22, 1867.

That is to say, Leicester, Cotswold, Lincolnshire, down combing wools, or other like combing wools of English blood, and usually known by the terms herein used; and also all hair of the alpaca, goat, and other like animals.

Vol. 15, p. 21, S. L. See p. 231, this vol.

CLASS 3.—Carpet wools and other similar wools.

CLASS 3.—CARPET WOOLS, AND OTHER SIMILAR WOOLS.

Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere.

Samples of various kinds to be deposited in custom-houses.

For the purpose of carrying into effect the classification herein provided, a sufficient number of distinctive samples of the various kinds of wool or hair embraced in each of the three classes above named, selected

Standard samples in Treasury Department.

and prepared under the direction of the Secretary of the Treasury, and duly verified by him, (the standard samples being retained in the Treasury Department,) shall be deposited in the custom-houses and elsewhere, as he may direct, which samples shall be used by the proper officers of the customs to determine the classes above specified, to which all imported wools belong. And upon wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound, the duty shall be ten cents per pound, and, in addition thereto, eleven per centum ad valorem; upon wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound, the duty shall be twelve cents per pound, and, in addition thereto, ten per centum ad valorem. Upon wools of the second class, and upon all

Duty upon wools of first class;

on second class;

hair of the alpaca, goat, and other like animals, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty-two cents or less per pound, the duty shall be ten cents per pound, and, in addition thereto, eleven per centum ad valorem; upon wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty-two cents per pound, the duty shall be twelve cents per pound, and in addition thereto, ten per centum ad valorem. Upon wools of the third class the value whereof at the last port or place whence exported into the United States, excluding charges in such port, shall be twelve cents or less per pound, the duty shall be three cents per pound; upon wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound, the duty shall be six cents per pound: *Provided*, That any wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than the ordinary condition as now and heretofore practised, or which shall be changed in its character or condition, for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt, or any other foreign substance, shall be subject to pay twice the amount of duty to which it would be otherwise subjected, anything in this act to the contrary notwithstanding: *Provided further*, That when wool of different qualities is imported in the same bale, bag, or package, it shall be appraised by the appraiser, to determine the rate of duty to which it shall be subjected, at the average aggregate value of the contents of the bale, bag, or package; and when bales of different qualities are embraced in the same invoice at the same prices whereby the average price shall be reduced more than ten per centum below the value of the bale of the best quality, the value of the whole shall be appraised according to the value of the bale of the best quality; and no bale, bag, or package shall be liable to a less rate of duty in consequence of being invoiced with wool of lower value: *And provided further*, That the duty upon wool of the first class which shall be imported washed shall be twice the amount of duty to which it would be subjected if imported unwashed, and that the duty upon wool of the classes which shall be imported scoured shall be three times the amount of the duty to which it would be subjected if imported unwashed. On sheep skins and Angora goat skins, raw or unmanufactured, imported with the wool on, washed or unwashed, the duty shall be thirty per centum ad valorem; and on woollen rags, shoddy, mungo, waste, and flocks, the duty shall be twelve cents per pound.

of third class.

Wools imported in other than ordinary condition, or changed in condition to evade duty, &c., to pay double duty.

Rate of duty when wool of different qualities is imported in same bale.

Duty upon washed wools of first class to be double, &c.;

upon scoured wools of all classes to be three times, &c.;

on raw, &c.; sheep or goat skins;

woollen rags, waste, &c.

SEC. 2. *And be it further enacted*, That in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following duties and rates of duty, that is to say:—

Duties in lieu of present duties on manufactures of wool imported;

On woollen cloths, woollen shawls, and all manufactures of wool of every description made wholly or in part of wool, not herein otherwise provided for, fifty cents per pound, and, in addition thereto, thirty-five per cent ad valorem.

on woollen cloths, shawls, &c.;

On flannels, blankets, hats of wool, knit goods, balmorals, woollen and worsted yarns, and all manufactures of every description composed wholly or in part of worsted, the hair of the alpaca, goat, or other like animals, except such as are composed in part of wool, not otherwise provided for, valued at not exceeding forty cents per pound, twenty cents per pound; valued at above forty cents per pound and not exceeding sixty cents per pound, thirty cents per pound; valued at above sixty cents per pound and not exceeding eighty cents per pound, forty cents per pound; valued at above eighty cents per pound, fifty cents per pound; and, in addition thereto, upon all the above-named articles, thirty-five per centum ad valorem.

flannels, blankets, hats, knit goods, woollen and worsted yarns, &c.;

endless belts or felts;

On endless belts or felts for paper or printing machines, twenty cents per pound and thirty-five per centum ad valorem.

bunting;

On bunting, twenty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem.

women's and children's dress goods, &c.;

On women's and children's dress goods and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, valued at not exceeding twenty cents per square yard, six cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; valued at above twenty cents the square yard, eight cents per square yard, and, in addition thereto, forty per centum ad valorem: *Provided*, That on all goods weighing four ounces and over per square yard, the duty shall be fifty cents per pound, and, in addition thereto, thirty-five per centum ad valorem.

Proviso.

ready-made clothing and wearing apparel;

On clothing ready made, and wearing apparel of every description, and balmoral skirts and skirtings, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, fifty cents per pound, and, in addition thereto, forty per centum ad valorem.

webbings, beltings, &c. See p. 208, this vol.

On webbings, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress-trimmings, head-nets, buttons or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand or braided by machinery, made of wool, worsted, or mohair, or of which wool, worsted or mohair is a component material, unmixed with silk, fifty cents per pound, and, in addition thereto, fifty per centum ad valorem.

Words "unmixed with silk" stricken out. Pub. Res. No. 19. March 29, 1867. Vol. 15, p. 24, S. L. See p. 232, this vol., for Res.

Carpets.

On Aubusson and Axminster carpets, and carpets woven whole for rooms, fifty per centum ad valorem; on Saxony, Wilton, and Tournay velvet carpets, wrought by the Jacquard machine, seventy cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on Brussels carpets wrought by the Jacquard machine, forty-four cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on patent velvet and tapestry velvet carpets, printed on the warp or otherwise, forty cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on tapestry Brussels carpets printed on the warp or otherwise, twenty-eight cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on treble ingrain, three-ply

Duties on carpets;

and worsted chain Venetian carpets, seventeen cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on yarn Venetian and two-ply ingrain carpets, twelve cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on druggets and bockings, printed, colored, or otherwise, twenty-five cents per square yard, and, in addition thereto, thirty-five per centum ad valorem; on hemp or jute carpeting, eight cents per square yard; on carpets and carpetings of wool, flax, or cotton, or parts of either, or other material not otherwise herein specified, forty per centum ad valorem: *Provided*, That mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpeting shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description, and that the duty on all other mats, (not exclusively of vegetable material,) screens, hassocks, and rugs, shall be forty-five per centum ad valorem.

mats, rugs, screens, &c;

oil-cloths.

On oil-cloths for floors, stamped, painted, or printed, valued at fifty cents or less per square yard, thirty-five per centum ad valorem; valued at over fifty cents per square yard, and on all other oil-cloth, (except silk oil-cloth,) and on water-proof cloth, not otherwise provided for, forty-five per centum ad valorem; on oil-silk cloth, sixty per centum ad valorem.

Approved, March 2, 1867.

S. L., VOL. 15, p. 21. [No. 8.] *Joint resolution to supply an omission in the enrolment of the "Act to provide increased revenue from imported wool, and for other purposes."*

March 22, 1867.

1867, ch. 197.

Whereas, in the enrolment of the bill entitled "An Act to provide increased revenue from imported wool, and for other purposes," approved March second, eighteen hundred and sixty-seven, the words "Canada long wools" were inadvertently omitted from the paragraph designated under the heading "Class 2. Combing Wools"; and whereas, said words are in the engrossed bill, and were intended as part of the act aforesaid, as passed by the Thirty-ninth Congress: Therefore,

Vol. 15, p. 559. See p. 228, this vol. Preamble.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the "Act to provide increased revenue from imported wool, and for other purposes," aforesaid, be, and is hereby, amended by inserting after the words "Down combing wools," in the paragraph headed "Class 2. Combing Wools" the words "Canada long wools."

"Canada long wools" to be included in "Class 2. Combing wools."

Approved, March 22, 1867.

S. L., VOL. 15, p. 22. [No. 11.] *Joint resolution fixing the rate of duty on umbrellas, and on wire spiral furniture springs.*

March 25, 1867.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this joint resolution, there shall be levied, collected, and paid upon umbrellas, parasols, and sun-shades, imported from foreign countries, when made of silk, no lower rate of duty than that now imposed upon piece and dress silks, namely, sixty per centum ad valorem; and when made of other materials than silk, the duty shall be fifty per centum ad valorem; and that wire spiral furniture springs, imported from foreign countries, manufactured of iron wire, shall be required to pay the same rate of duty as now imposed on iron wire, namely, two cents per pound, and fifteen per centum ad valorem.

Duty upon imported umbrellas, sunshades, &c., and on wire spiral furniture springs.

Approved, March 25, 1867.

S. L., VOL. 15, p. 23 [No. 13].—*Joint resolution providing for the importation into the United States of certain works of art duty free, and for other purposes.*

March 26, 1867.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this joint resolution, any object of art imported by any individual or association of individuals for presentation, as a gift, to the United States government, or to any State, county, or municipal government, shall be admitted free of duty, under such rules and regulations as the Secretary of the Treasury may prescribe.

Objects of art imported for presentation to the United States, or to any State, county, or municipal government, to be free of duty.

SEC. 2. *And be it further resolved*, That the Secretary of the Treasury be, and he hereby is, authorized to refund the duties paid on any steam agricultural machinery imported into the United States during the current fiscal year as models or for experimental purposes, and to remit the duties on any steam machinery of like description which may be imported for such purpose prior to the thirtieth of June, eighteen hundred and sixty-eight: *Provided*, That this section shall apply only to steam ploughs.

Duties paid on certain steam plows may be remitted.

Time extended. Post, p. 232, this vol.

SEC. 3. *And be it further resolved*, That the Secretary of the Treasury is hereby authorized and required to discontinue the employment of any officer or person employed under the acts for the collection of direct taxes in insurrectionary districts within the United States, whenever in his judgment their service is no longer needed, and he is hereby authorized to devolve upon any officer or officers of internal revenue in said districts any portion of the duties imposed by said acts, who shall perform such duties without additional compensation.

Employment of persons for the collection of direct taxes in insurrectionary districts to be discontinued when, &c.

Such duties to be performed by whom.

Approved, March 26, 1867.

March 29, 1867.

S. L., VOL. 15, p. 24 [No. 19].—*Joint resolution to amend an act entitled "An act to provide increased revenue from imported wool, and for other purposes.*

1867, ch. 197. Vol. 14, p. 561, S. L.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the act entitled "An act to provide increased revenue from imported wool and for other purposes," approved March second, eighteen hundred and sixty-seven, be amended by striking out in the paragraph commencing with the words "on webbings, beltings, bindings, braids," the following words, viz: "unmixed with silk."

The words "unmixed with silk" stricken out from provision concerning tariff on webbings, beltings, &c.

Repeal of duty on lastings, &c., not to apply to certain lastings, &c.

Vol. 15, p. 21, S. L. See p. 231, this vol. 1864, ch. 171, § 5. Vol. 13, p. 208, S. L. See p. 208, this vol.

SEC. 2. *And be it further resolved*, That the joint resolution of March second, eighteen hundred and sixty-seven, to amend section five of an act entitled "An act to increase the duties on imports and for other purposes," approved June thirtieth, eighteen hundred and sixty-four, shall not be construed to apply to lasting, mohair cloth, silk, twist, or other manufactures of cloth woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for buttons exclusively.

Approved, March 29, 1867.

February 3, 1868.

S. L., VOL. 15, CHAP. V.—*An act to provide for the exemption of cotton from internal tax.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all cotton grown in the United States after the year eighteen hundred and sixty-seven shall be exempt from internal tax; and cotton imported from foreign countries on and after November first, eighteen hundred and sixty-eight, shall be exempt from duty.

Cotton exempt from internal tax after, &c.; imported, to be free of duty after, &c.

Approved, February 3, 1868.

February 19, 1869.

S. L., Vol. 15, CHAP. XXXV.—*An act to authorize the importation of machinery, for repair only, free of duty.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That machinery for repair may be imported into the United States without payment of duty, under bond to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Machinery imported for repair only to be free of duty.

Rules, &c.

Approved, February 19, 1869.

February 24, 1869.

S. L., VOL. 15, CHAP. XLV.—*An act regulating the duties on imported copper and copper ores.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, there shall be levied, collected, and paid on the articles herein enumerated and provided for, imported from foreign countries, the following specified duties and rates of duty, that is to say: On all copper imported in the form of ores, three cents on each pound of fine copper contained therein; on all regulus of copper, and on all black or coarse copper, four cents on each pound of fine copper contained therein; on all old copper, fit only for remanufacture, four

Customs duty on copper and copper ores.

cents per pound; on all copper in plates, bars, ingots, pigs, and in other forms not manufactured or herein enumerated, including sulphate of copper or blue vitriol, five cents per pound; on copper in rolled plates called braziers' copper, sheets, rods, pipes, and copper bottoms, eyelets, and all manufactures of copper, or of which copper shall be a component of chief value, not otherwise herein provided for, forty-five per centum ad valorem: *Provided*, That the increased duty imposed by this act shall not apply to any of the articles therein enumerated which shall have been in course of transit to the United States, and actually on shipboard on the nineteenth of January, eighteen hundred and sixty-nine.

Increased duty not to apply, &c.

SCHUYLER COLFAX,
Speaker of the House of Representatives.
B. F. WADE,
President of the Senate pro tempore.

IN THE HOUSE OF REPRESENTATIVES, U. S.,
February 23, 1869.

The President of the United States, having returned to the House of Representatives, in which it originated, the bill entitled "An act regulating the duties on imported copper and copper ores," with his objections thereto, the House of Representatives proceeded, in pursuance of the Constitution, to reconsider the same; and

Resolved, That the bill do pass, two thirds of the House of Representatives agreeing to pass the same.

Attest: EDWD. MCPHERSON,
Clerk H. R. U. S.

S. L., VOL. 16, CHAP. CCLV.—*An act to reduce internal taxes, and for other purposes.* July 14, 1870.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of May, eighteen hundred and seventy-one, the special taxes imposed by the seventy-ninth section of the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirty, eighteen hundred and sixty-four, as amended by section nine of the internal revenue act approved July thirteen, eighteen hundred and sixty-six, and as amended by section two of the internal revenue act approved March two, eighteen hundred and sixty-seven, be, and the same are hereby, repealed; but this act shall not be held to repeal or in any way affect the special tax on brewers imposed by said section, or the special taxes imposed by the act approved July twenty, eighteen hundred and sixty-eight, entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," or the acts amendatory thereof.

Special internal-revenue taxes on occupations repealed after May 1, 1871.

1864, ch. 173, § 79. Vol. 13, p. 251, S. L.

1866, ch. 184, § 9.

1867, ch. 169, § 2. Vol. 14, pp. 115, 471.

Except upon brewers, distillers, &c., and dealers in liquors and tobacco.

1868, ch. 186. Vol. 15, p. 125, S. L.

1869, ch. 18, vol. 15, S. L.

SEC. 2. *And be it further enacted*, That on and after the first day of October, eighteen hundred and seventy, the several taxes on sales imposed by the internal revenue laws now in force, saving and excepting such taxes on sales as are by existing law paid by stamps, and the taxes on sales of leaf tobacco, manufactured tobacco, snuff, cigars, foreign and domestic distilled spirits, and wines, imposed by said act, approved July twenty, eighteen hundred and sixty-eight, and acts amendatory thereof, be, and the same are hereby, repealed.

Taxes on sales, except, &c., to cease October 1, 1870.

SEC. 3. *And be it further enacted*, That on and after the first day of October, eighteen hundred and seventy, the taxes imposed by the internal revenue laws, now in force, herein specified, be, and the same are hereby, repealed, namely: on articles in schedule A; the special tax on boats, barges and flats; on legacies and successions; on passports; and on gross receipts.

Taxes in Schedule A on boats, &c., legacies, &c., passports, and gross receipts to cease October 1, 1870.

SEC. 4. *And be it further enacted*, That on and after the first day of October, eighteen hundred and seventy, the stamp tax imposed in schedule B on promissory notes for a less sum than one hundred dollars, and

Certain stamp taxes to cease October 1, 1870. Post, p. 275.

on receipts for any sum of money, or for the payment of any debt, and the stamp tax imposed in schedule C on canned and preserved fish, be, and the same are hereby, repealed. And no stamp shall be required upon the transfer or assignment of a mortgage, where it or the instrument it secures has been once duly stamped. And the proprietor or proprietors of articles named in said schedule C, who shall furnish his or their own die or design for stamps to be used especially for his or their own proprietary articles, shall be allowed the following commissions, namely: On amounts purchased at one time of not less than fifty dollars nor more than five hundred dollars, five per centum; and on amounts over five hundred dollars, ten per centum on the whole amount purchased: *Provided*, That lucifer or friction matches, and cigar lights, and wax tapers, may be removed from the place of manufacture for export to a foreign country without payment of tax, or affixing stamps thereto, under such rules and regulations as the commissioner of internal revenue may prescribe; and all provisions of existing laws inconsistent herewith are hereby repealed.

Mortgages.

Commissions to certain proprietors of articles in Schedule C.

Matches, cigar lights, and wax tapers may be removed from, &c., for export, without, &c.

Penalty for making, issuing, receiving, &c., any unstamped instrument which the law requires to be stamped, modified.

SEC. 5. *And be it further enacted*, That section one hundred and fifty-eight of the act entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes," approved June thirty, eighteen hundred and sixty-four, as amended by section nine of the internal revenue act, approved July thirteen, eighteen hundred and sixty-six, be, and is hereby, amended by striking out the words "fifty dollars" in the second proviso, and inserting in lieu thereof the following: "double the amount of tax remaining unpaid, but in no case less than five dollars"; also, by striking out the words "sixty-six" in the third proviso, and inserting in lieu thereof the words "seventy-one"; also, by striking out the words "sixty-seven" in the last proviso, and inserting in lieu thereof the words "seventy-two."

1866, ch. 184. Vol. 14, p. 143.

Time for affixing stamp omitted by accident, &c., extended.

Income tax of 2½ per cent to be levied for the years 1870 and 1871, and no longer.

SEC. 6. *And be it further enacted*, That there shall be levied and collected annually, as hereinafter provided, for the years eighteen hundred and seventy, and eighteen hundred and seventy-one, and no longer, a tax of two and one half per centum upon the gains, profits, and income of every person residing in the United States, and of every citizen of the United States residing abroad, derived from any source whatever, whether within or without the United States, except as hereafter provided, and a like tax annually upon the gains, profits, and income derived from any business, trade, or profession carried on in the United States by any person residing without the United States, and not a citizen thereof, or from rents of real estate within the United States owned by any person residing without the United States, and not a citizen thereof.

In estimating income, what to be included.

SEC. 7. *And be it further enacted*, That in estimating the gains, profits, and income of any person, there shall be included all income derived from any kind of property, rents, interest received or accrued upon all notes, bonds, and mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectable, interest upon notes, bonds, or other securities of the United States; and the amount of all premium on gold and coupons; the gains, profits, and income of any business, profession, trade, employment, office, or vocation; including any amount received as salary or pay for services in the civil, military, naval, or other service of the United States, or as senator, representative or delegate in Congress; except that portion thereof from which, under authority of acts of Congress previous hereto, a tax of five per centum shall have been withheld; the share of any person of the gains and profits, whether divided or not, of all companies or partnerships, but not including the amount received from any corporations whose officers, as authorized by law, withhold and pay as taxes a per centum of the dividends made, and of interest or coupons paid by such corporations; profits realized within the year from sales of real estate purchased within two years previous to the year for which income is estimated; the amount of sales of live stock, sugar, wool, butter, cheese, pork, beef, mutton, or other meats, hay and grain, fruits, vegetables, or other productions, being the growth or produce of the estate of such person, but not including

any part thereof consumed directly by the family; and all other gains, profits, and income drawn from any source whatever, but not including the rental value of the homestead used or occupied by any person, or by his family.

What to be deducted and exempted.

SEC. 8. *And be it further enacted*, That military or naval pensions allowed to any person under the laws of the United States, and the sum of two thousand dollars of the gains, profits, and income of any person, shall be exempt from said income tax, in the manner hereinafter provided.

Deduction from income of members of a family.

Only one deduction of two thousand dollars shall be made from the aggregate income of all the members of any family composed of one or both parents and one or more minor children, or of husband and wife; but when a wife has by law a separate income, beyond the control of her husband, and is living separate and apart from him, such deduction shall then be made from her income, gains, and profits; and guardians and trustees shall be allowed to make the deduction in favor of each ward or beneficiary except that in a case of two or more wards or beneficiaries comprised in one family, having joint property interest, only one deduction shall be made in their favor.

Ward sand beneficiaries.

Religious or social communities.

For the purpose of allowing said deduction from the income of any religious or social community holding all their property and the income therefrom jointly and in common, each five of the persons composing such society, and any remaining fractional number of such persons less than five over such groups of five, shall be held to constitute a family, and a deduction of two thousand dollars shall be allowed for each of said families.

Unpaid income taxes of such communities.

Any taxes on the incomes, gains, and profits of such societies, now due and unpaid, shall be assessed and collected according to this provision, except that the deduction shall be only one thousand dollars for any year prior to eighteen hundred and seventy.

Deductions in estimating amount of income.

SEC. 9. *And be it further enacted*, That in addition to the exemptions provided in the preceding section, there shall be deducted from the gains, profits, and income of any person all national, State, county, and municipal taxes paid by him within the year, whether such person be owner, tenant, or mortgager; all his losses actually sustained during the year arising from fires, floods, shipwreck, or incurred in trade, and debts ascertained to be worthless, but excluding all estimated depreciation of values; the amount of interest paid during the year, and the amount paid for rent or labor to cultivate land, or to conduct any other business from which income is derived; the amount paid for the rent of the house or premises occupied as a residence for himself or his family, and the amount paid out for usual and ordinary repairs.

Certain deductions not to be made.

No deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments made to increase the value of any property or estate.

The income tax to be assessed for what time, and when to be collected.

SEC. 10. *And be it further enacted*, That the tax hereinbefore provided shall be assessed upon the gains, profits, and income for the year ending on the thirty-first day of December next preceding the time for levying and collecting said tax, and shall be levied on the first day of March, eighteen hundred and seventy-one, and eighteen hundred and seventy-two, and be due and payable on or before the thirtieth day of April in each of said years.

Penalty for default of payment.

And in addition to any sum annually due and unpaid after the thirtieth day of April, and for ten days after notice and demand thereof by the collector, there shall be levied and collected, as a penalty, the sum of five per centum on the amount unpaid, and interest on said amount at the rate of one per centum per month from the time the same became due, except from the estates of deceased, insane, or insolvent persons.

Persons liable to pay income tax to make returns to assistant assessor.

SEC. 11. *And be it further enacted*, That it shall be the duty of every person of lawful age, whose gross income during the preceding year exceeded two thousand dollars, to make and render a return on or before the day designated by law, to the assistant assessor of the district in which he resides of the gross amount of his income, gains, and profits as aforesaid; but not including the amount received from any corporation whose officers, as authorized by law, withhold and pay as taxes a per centum

Returns to include what, &c.

of the dividends made and of the interest or coupons paid by such corporation, nor that portion of the salary or pay received for services in the civil, military, naval, or other service of the United States, or as senator, representative, or delegate in Congress, from which tax has been deducted, nor the wages of minor children not received; and every guardian and trustee, executor or administrator, and any person acting in any other fiduciary capacity, or as resident agent for, or copartner of, any non-resident alien, deriving income, gains, and profits from any business, trade, or profession carried on in the United States, or from rents of real estate situated therein, shall make and render a return as aforesaid to the assistant assessor of the district in which he resides of the amount of income, gains, and profits of any minor or person for whom he acts. The assistant assessor shall require every such return to be verified by the oath of the party rendering it, and may increase the amount of any return, after notice to such party, if he has reason to believe that the same is understated. In case any person having a gross income as above, of two thousand dollars or more, shall neglect or refuse to make and render such return, or shall render a false or fraudulent return, the assessor or the assistant assessor shall make such return, according to the best information he can obtain by the examination of said person, or of his books or accounts, or by any other evidence, and shall add, as a penalty, to the amount of the tax due thereon, fifty per centum in all cases of wilful neglect or refusal to make and render a return, and one hundred per centum in all cases of a false or fraudulent return having been rendered. The tax and the addition thereto as penalty shall be assessed and collected in the manner provided for in cases of willful neglect or refusal to render a return, or of rendering a false or fraudulent return. But no penalty shall be assessed upon any person for such neglect or refusal, or for making or rendering a false or fraudulent return, except after reasonable notice of the time and place of hearing, to be regulated by the commissioner of internal revenue, so as to give the person charged an opportunity to be heard: *Provided*, That no collector, deputy collector, assessor, or assistant assessor shall permit to be published in any manner such income returns, or any part thereof, except such general statistics, not specifying the names of individuals or firms, as he may make public, under such rules and regulations as the commissioner of internal revenue shall prescribe.

To be verified by oath.

Assistant assessor may increase amount.

Penalty for not making return, or making false return.

How assessed and collected.

Not to be assessed until after reasonable notice.

Income returns not to be published.

SEC. 12. *And be it further enacted*, That when the return of any person is increased by the assistant assessor, such person may exhibit his books and accounts and be permitted to prove and declare, under oath, the amount of income liable to be assessed; but such oath and evidence shall not be conclusive of the facts, and no deductions claimed in such cases shall be allowed until approved by the assistant assessor. Any person may appeal from the decision of the assistant assessor, in such cases, to the assessor of the district, and his decision thereon, unless reversed by the commissioner of internal revenue, shall be final. The form, time, and manner of proceedings shall be subject to regulations to be prescribed by the commissioner of internal revenue.

When returns are increased by assistant assessor, amount liable to tax may be shown.

Appeals from assistant assessors and assessors.

Proceedings in appeals.

SEC. 13. *And be it further enacted*, That any person, in his own behalf, or as such fiduciary or agent, shall be permitted to declare, under oath, that he, or his ward, beneficiary, or principal, was not possessed of an income of two thousand dollars, liable to be assessed according to the provisions of this act; or may declare that an income tax has been assessed and paid elsewhere in the same year, under authority of the United States, upon his income, gains, and profits, or those of his ward, beneficiary, or principal, as required by law; and if the assistant assessor shall be satisfied of the truth of the declaration, such person shall thereupon be exempt from income tax in the said district.

How persons may become exempt from income tax in any district.

SEC. 14. *And be it further enacted*, That consuls of foreign governments who are not citizens of the United States shall be exempt from any income tax imposed by this act which may be derived from their official emoluments, or from property in foreign countries: *Provided*,

Consuls of foreign Governments exempt from income tax if, &c.

That the governments which such consuls may represent shall extend similar exemption to consuls of the United States.

Tax of 2½ per cent upon dividends or interest paid by certain corporations.

SEC. 15. *And be it further enacted*, That there shall be levied and collected for and during the year eighteen hundred and seventy-one a tax of two and one half per centum on the amount of all interest or coupons paid on bonds or other evidences of debt issued and payable in one or more years after date, by any of the corporations in this section hereinafter enumerated, and on the amount of all dividends of earnings, income, or gains hereafter declared, by any bank, trust company, savings institution, insurance company, railroad company, canal company, turnpike company, canal navigation company, and slack-water company, whenever and wherever the same shall be payable, and to whatsoever person the same may be due, including non-residents, whether citizens or aliens, and on all undivided profits of any such corporation which have accrued and been earned and added to any surplus, contingent, or other fund, and every such corporation having paid the tax as aforesaid, is hereby authorized to deduct and withhold from any payment on account of interest, coupons, and dividends an amount equal to the tax of two and one half per centum on the same; and the payment to the United States, as provided by law, of the amount of tax so deducted from the interest, coupons, and dividends aforesaid, shall discharge the corporation from any liability for that amount of said interest, coupons, or dividends, claimed as due to any person, except in cases where said corporations have provided otherwise by an express contract: *Provided*, That the tax upon the dividends of insurance companies shall not be deemed due until such dividends are payable, either in money or otherwise; and that the money returned by mutual insurance companies to their policy holders, and the annual or semi-annual interest allowed or paid to the depositors in savings banks or savings institutions, shall not be considered as dividends; and that when any dividend is made, or interest as aforesaid is paid, which includes any part of the surplus or contingent fund of any corporation which has been assessed and the tax paid thereon, or which includes any part of the dividends, interest, or coupons received from other corporations whose officers are authorized by law to withhold a per centum on the same, the amount of tax so paid on that portion of the surplus or contingent fund, and the amount of tax which has been withheld and paid on dividends, interest, or coupons so received, may be deducted from the tax on such dividend or interest.

Amount paid may be withheld.

Payment to the United States to free corporation from liability.

Dividends, &c., of insurance companies.

Interest paid to depositors in savings banks not a dividend.

Certain deductions from tax on dividend or interest.

See Pub. Res. No. 109, p. 387, vol. 16, S. L.

Certain corporations to make returns to assessors.

SEC. 16. *And be it further enacted*, That every person having the care or management of any corporation liable to be taxed under the last preceding section, shall make and render to the assessor or assistant assessor of the district in which such person has his office for conducting the business of such corporation, on or before the tenth day of the month following that in which any dividends or sums of money become due or payable as aforesaid, a true and complete return, in such form as the commissioner of internal revenue may prescribe, of the amount of income and profits and of taxes as aforesaid; and there shall be annexed thereto a declaration of the president, cashier, or treasurer of the corporation, under oath, that the same contains a true and complete account of the income and profits and of taxes as aforesaid. And for any default in the making or rendering of such return, with such declaration annexed, the corporation so in default shall forfeit, as a penalty, the sum of one thousand dollars; and in case of any default in making or rendering said return, or of any default in the payment of the tax as required, or of any part thereof, the assessment and collection of the tax and penalty shall be in accordance with the general provisions of law in other cases of neglect and refusal.

Form of returns.

Penalty upon corporation for default in making returns.

Taxes upon dividends of banks, trust companies, savings institutions, and insurance companies, and upon the incomes of those in the service of the United States, &c.

SEC. 17. *And be it further enacted*, That sections one hundred and twenty, one hundred and twenty-one, one hundred and twenty-two, and one hundred and twenty-three of the act of June thirty, eighteen hundred and sixty-four, entitled "An act to provide internal revenue to support the government, to pay interest on the public debt, and for

cease after August 1, 1870. 1866, ch. 184. 1867, ch. 169. Vol. 14, pp. 138, 480.

other purposes," as amended by the act of July thirteen, eighteen hundred and sixty-six, and the act of March two, eighteen hundred and sixty-seven, shall be construed to impose the taxes therein mentioned to the first day of August, eighteen hundred and seventy, but after that date no further taxes shall be levied or assessed under said sections; and all acts and parts of acts relating to the taxes herein repealed, and *that* all the provisions of said acts, shall continue in full force for levying and collecting all taxes properly assessed or liable to be assessed, or accruing under the provisions of former acts, or drawbacks, the right to which has already accrued or which may hereafter accrue under said acts, and for maintaining and continuing liens, fines, penalties, and forfeitures incurred under and by virtue thereof. And this act shall not be construed to affect any act done, right accrued, or penalty incurred under former acts, but every such right is hereby saved. And for carrying out and completing all proceedings which have been already commenced or that may be commenced to enforce such fines, penalties, and forfeitures, or criminal proceedings under said acts, and for the punishment of crimes of which any party shall be or has been found guilty.

Saving clause.

Adjoining collection districts may be united and supervisors' districts consolidated.

SEC. 18. *And be it further enacted*, That the President is hereby authorized to annex to, and unite with each other, two or more adjoining collection districts, whenever in his opinion it will reduce the expenses of collecting the internal revenue, without impairing the efficiency of the service; and thereupon shall retain but one collector and one assessor for such enlarged district. And the President is also authorized to consolidate in like manner, at his discretion, any two or more adjoining supervisors' districts, and to retain or appoint one supervisor for such consolidated district.

One collector and assessor and supervisor for each district.

Number of assistant assessors to be permanently reduced.

SEC. 19. *And be it further enacted*, That as soon as practicable after the passage of this act the number of assistant assessors employed shall be permanently reduced by the discharge of all officers of that class who are assigned specially to the assessment of any taxes which shall have been abolished by law; and the commissioner of internal revenue shall be required further to reduce the number of assistant assessors in proportion to any reduction of the service of assessment which has been made, or may hereafter be made, by the repeal of any portion of the internal taxes.

Amendment of act. 1866, ch. 184, § 67. Vol. 14, p. 171.

SEC. 20. *And be it further enacted*, That section sixty-seven of an act approved July thirteen, eighteen hundred and sixty-six, entitled "An act to reduce internal taxation, and to amend an act entitled 'An act to provide internal revenue to support the government, to pay interest on the public debt, and for other purposes,' approved June thirty, eighteen hundred and sixty-four," be amended by inserting after the words "that in any case civil or criminal," the words "at law or in equity"; also, by inserting after the words "if the suit were commenced in the court below by summons," the words following: "subpœna, petition, or by any other form of action except as hereinafter provided"; also, by inserting after the words "or if it were commenced by capias," the words following: "or by any similar form of proceeding by which a personal arrest is ordered."

Provision as to removal of suits in State courts against revenue officers, &c., to courts of the United States.

Customs duties after December 31, 1870, in lieu of present duties upon

SEC. 21. *And be it further enacted*, That after the thirty-first day of December, eighteen hundred and seventy, in lieu of *of* the duties now imposed by law on the articles hereinafter enumerated or provided for imported from foreign countries, there shall be levied, collected, and paid the following duties and rates of duties, that is to say:—

teas, coffee, and cocoa;

On teas of all kinds, fifteen cents per pound.

On coffee of all kinds, three cents per pound.

On cacao, or cocoa, two cents per pound.

On cocoa leaves or shells, one cent per pound.

On ground or prepared cacao, or cocoa, five cents per pound; and on chocolate, seven cents per pound.

molasses, sirups, and sugars.

On all molasses, five cents per gallon.

On tank-bottom sirup of sugar-cane juice, melada, concentrated melada, and concentrated molasses, one and one half cents per pound.

On all raw or muscovado sugar not above number seven, Dutch standard in color, one and three quarter cents per pound.

On all raw or muscovado sugar above number seven, Dutch standard in color, and on all other sugars not above number ten, Dutch standard in color, two cents per pound. [Amended, 1871, ch. 6, S. L. Post, p. 249, this vol. Pub. Res. No. 18, § 2, S. L. Post, p. 249, this vol.]

On all other sugars above number ten, Dutch standard in color, and not above number thirteen, Dutch standard in color, two and one quarter cents per pound.

On all other sugars above number thirteen, Dutch standard in color, and not above number sixteen, Dutch standard in color, two and three quarter cents per pound.

On all other sugars above number sixteen, Dutch standard in color, and not above number twenty, Dutch standard in color, three and one quarter cents per pound.

On all sugar above number twenty, Dutch standard in color, and on all refined loaf, lump, crushed, powdered, and granulated sugar, four cents per pound: *Provided*, That the Secretary of the Treasury shall, by regulations, prescribe and require that samples shall be taken by inspectors from the hogshead, box, or other package, in such a manner as to represent a true average of the contents of the package, and from a sufficient number of packages of the same mark in each and every invoice, so that the samples on which the classification is made shall be a fair average in quality of the sugar imported under that mark, and the classification shall be adjudged on the entire mark accordingly; and the weights of sugar imported in casks or boxes shall be marked distinctly by the custom-house weigher by scoring the figures indelibly on each package: *Provided*, That all sirup of sugar, sirup of sugar-cane juice, melada, concentrated melada, or concentrated molasses entered under the name of molasses, shall be forfeited to the United States.

Provision as to samples.

Weights how to be marked.

Sirups, &c., entered as molasses to be forfeited.

On all wines imported in casks, containing not more than twenty-two per centum of alcohol, and valued at not exceeding forty cents per gallon, twenty-five cents per gallon; valued at over forty cents, and not over one dollar per gallon, sixty cents per gallon; valued at over one dollar per gallon, one dollar per gallon, and in addition thereto twenty-five per centum ad valorem.

Customs duties on wines imported in casks;

On wines of all kinds, imported in bottles, and not otherwise herein provided for, the same rate per gallon as wines imported in casks, but all bottles containing one quart or less than one quart, and more than one pint, shall be held to contain one quart, and all bottles containing one pint or less shall be held to contain one pint, and shall pay in addition three cents for each bottle.

in bottles.

On champagne and all other sparkling wines, in bottles, six dollars per dozen bottles containing each not more than one quart and more than one pint; and three dollars per dozen bottles containing not more than one pint each, and more than one half pint; and one dollar and fifty cents per dozen bottles, containing one half pint each, or less; and in bottles containing more than one quart each, shall pay, in addition to six dollars per dozen bottles, at the rate of two dollars per gallon on the quantity in excess of one quart per bottle: *Provided*, That any liquors containing more than twenty-two per centum of alcohol, which shall be entered under the name of wine, shall be forfeited to the United States: *And provided further*, That wines, brandy, and other spirituous liquors imported in bottles shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles shall pay an additional duty of three cents for each bottle; no allowance shall be made for breakage unless such breakage is actually ascertained by count, and certified by a custom-house appraiser; and so much of section fifty-nine of an act entitled "An act to regulate the collection of duties on

Customs duties upon champagne and sparkling wines.

Liquors containing over 22 per cent of alcohol entered as wines to be forfeited;

imported in bottles, how to be packed.

Additional duty on bottles.

Allowance for leakage and breakage repealed. 1799, ch. 22, § 59, S. L.

Vol. 1, p. 672, S. L. See note.[1]

imports and tonnage," approved March two, seventeen hundred and ninety-nine, as provided for allowance for leakage and breakage, is hereby repealed.

Customs duty on brandy and distilled spirits.

On brandy and on other spirits manufactured or distilled from grain or other materials, and not otherwise provided for, two dollars per proof gallon: *Provided*, That each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits, and of wine or liquors of any kind imported, shall be the same as that which is defined in the second section of the "Act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twenty, eighteen hundred and sixty-eight.

What to be "proof gallon;" what "standard proof."

1868, ch. 186, § 2. Vol. 15, p. 125, S. L. See note.[2]

Duty on cordials, liqueurs, &c.

On cordials, liqueurs, arrack, absynthe, kirshwasser, vermuth, ratafia, and other similar spirituous beverages, or bitters containing spirits, and not otherwise provided for, two dollars per proof gallon: *Provided*, That any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.

Spirituous liquors imported in casks of less than 14 gallons to be forfeited.

On pimento and on black, white, and red or cayenne pepper, five cents per pound.

Duty on pimento and pepper;

On ground pimento and on ground pepper of all kinds, ten cents per pound.

on ginger, cinnamon, and other spices;

On ginger root, two cents per pound.

On ginger, ground, five cents per pound.

On cinnamon and on nutmegs, twenty cents per pound.

On mace, twenty-five cents per pound.

On cloves, five cents per pound.

On clove stems, three cents per pound.

On cassia and cassia vera, ten cents per pound.

On cassia buds and ground cassia, twenty cents per pound.

On all other spices, twenty cents per pound; ground or prepared, thirty cents per pound.

on corsets or manufactured cloth;

On corsets, or manufactured cloth, woven or made in patterns of such size, shape, and form, or cut in such manner as to be fit for corsets, when valued at six dollars per dozen or less, two dollars per dozen; when valued over six dollars per dozen, thirty-five per centum ad valorem.

eyelets;

On eyelets of every description, six cents per thousand.

ultramarine;

On ultramarine, six cents per pound.

wools on skin;

On wools on the skin, the same rates as on other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

Allowance for leakage and breakage.

[1] NOTE.—*And be it further enacted*, That there be an allowance of 2 per cent, for leakage, on the quantity which shall appear by the gauge to be contained in any cask of liquors, subject to duty by the gallon; and 10 per cent on all beer, ale, and porter in bottles, and 5 per cent on all other liquors in bottles, to be deducted from the invoice quantity, in lieu of breakage, or it shall be lawful to compute the duties on the actual quantity to be ascertained by tale at the option of the importer, to be made at the time of entry. (Vol. 1, S. L., p. 672.

Proof spirit to be what.

[2] NOTE.—*And be it further enacted*, That proof spirit shall be held and taken to be that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at 60° F.; and the Commissioner of Internal Revenue, for the prevention and detection of frauds by distillers of spirits, is hereby authorized to adopt and prescribe for use such hydrometers, saccharometers, weighing and gauging instruments, meters, or other means for ascertaining the quantity, gravity, and producing capacity of any mash, wort, or beer used or to be used in the production of distilled spirits, and the strength and quantity of spirits subject to tax, as he may deem necessary; and he may prescribe rules and regulations to secure a uniform and correct system of inspection, weighing, marking, and gauging of spirits. And in all sales of spirits hereafter made a gallon shall be taken to be a gallon of proof spirit, according to the foregoing standard set forth and declared for the inspection and gauging of spirits throughout the United States. The tax on brandy made from grapes shall be the same and no higher than that upon other distilled spirits; and the Commissioner of Internal Revenue is hereby authorized, with the approval of the Secretary of the Treasury, to exempt distillers of brandy from apples, peaches, or grapes exclusively from such other of the provisions of this act relating to the manufacture of spirits as in his judgment may seem expedient. (Vol. 15, S. L., p. 125.)

Weighing and gauging instruments and meters.

Rules for inspection, &c., of spirits.

Gallon to be what.

Tax on brandy from grapes.

Distillers of brandy from apples, &c., may be exempt, &c.

flax straw and flax.

On flax straw, five dollars per ton.

On flax not hackled or dressed, twenty dollars per ton; on flax hackled, known as "dressed line," forty dollars per ton.

Customs duties on hemp, tow, jute, &c.

On hemp, manila, and other like substitutes for hemp, not otherwise provided for, twenty-five dollars per ton.

On the tow of flax or hemp, ten dollars per ton.

On jute, sunn, coir, and Sisal grass, fifteen dollars per ton.

On jute buts, six dollars per ton.

cotton bagging;

On cotton bagging, or other manufactures, not otherwise provided for, suitable for the uses to which cotton bagging is applied, composed in whole or in part of hemp, jute, flax, gunny bags, gunny cloth, or other material, and valued at seven cents or less per square yard, two cents per pound; valued at over seven cents per square yard, three cents per pound.

iron.

On iron in pigs, seven dollars per ton.

On cast scrap-iron of every description, six dollars per ton.

What to be deemed "scrap iron."

On wrought scrap-iron of every description, eight dollars per ton: *Provided*, That nothing shall be deemed scrap-iron except waste or refuse iron that has been in actual use and is fit only to be remanufactured.

Duty on swords and blades;

On sword blades, thirty-five per centum ad valorem.

On swords, forty-five per centum ad valorem.

steel railway bars, &c.

What to be classed as steel.

On steel railway bars, one and one quarter cent per pound; and on all railway bars made in part of steel, one cent per pound: *Provided*, That metal converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as steel: *And provided further*, That round iron in coils, three sixteenths of an inch or less in diameter, whether coated with metal or not so coated, and all descriptions of iron wire, and wire of which iron is a component part, not otherwise specifically enumerated and provided for, shall pay the same duty as iron wire, bright, coppered, or tinned: *And provided further*, That steel, commercially known as crinoline, corset, and hat steel wire, shall pay duty at the rate of nine cents per pound and ten per centum ad valorem.

Round iron in coils to pay same duty as iron wire, &c.

Duty on certain steel wire;

grindstones;

On rough or unfinished grindstones, one dollar and fifty cents per ton; on finished grindstones, two dollars per ton.

building, &c., stone, except marble;

On freestone, sandstone, granite, and all building or monumental stone, except marble, one dollar and fifty cents per ton.

sawed, &c., marble

On all sawed, dressed, or polished marble, marble slabs, and marble paving tiles, thirty per centum ad valorem, and in addition twenty-five cents per superficial square foot not exceeding two inches in thickness; if more than two inches in thickness, ten cents per foot, in addition to the above rate for each inch or fractional part thereof in excess of two inches in thickness: *Provided*, That if exceeding six inches in thickness, such marble shall be subject to the duty now imposed upon marble blocks.

haircloth, &c.;

On hair-cloth of the description known as hair seating, eighteen inches wide or over, forty cents per square yard; less than eighteen inches wide, thirty cents per square yard.

On hair-cloth known as crinoline cloth, and on all other manufactures of hair not otherwise provided for, thirty per centum ad valorem.

hairpins;

On hair-pins made of iron wire, fifty per centum ad valorem.

aniline dyes and colors;

On analine dyes and colors, by whatever name known, fifty cents per pound, and thirty-five per centum ad valorem.

buttons, &c.;

On buttons and on ornaments for dresses and outside garments made of silk, or of which silk is the component material of chief value, and containing no wool, worsted, or goat's hair, fifty per centum ad valorem.

alkaline silicates;

On silicate of soda, or other alkaline silicates, a half a cent per pound.

gun wads;

On sporting gun-wads of all descriptions, thirty-five per centum ad valorem.

nickel;

On nickel, thirty cents per pound.

On nickel oxide and alloy of nickel with copper, twenty cents per pound.

watches, &c. On watches, watch-cases, watch movements, parts of watches, and watch materials, twenty-five per centum ad valorem.

On watch jewels, ten per centum ad valorem.

Customs duties on live animals. On live animals, twenty per centum ad valorem: *Provided*, That animals specially imported for breeding purposes from beyond the seas shall be admitted free, upon proof thereof satisfactory to the Secretary

What animals may be admitted free. of the Treasury, and under such regulations as he may prescribe: *And provided further*, That teams of animals, including their harness and tackle, actually owned by persons immigrating to the United States with their families from foreign countries, and in actual use for the purposes of such immigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe: *And provided further*, That all animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association, shall be admitted free of duty upon bond being first given, in accordance with regulations to be prescribed by the Secretary of the Treasury, with condition that the full duty hereinbefore imposed shall be paid in case of the sale of any such animals in the United States.

Duty on oranges and other fruits. On oranges, lemons, pineapples, and grapes, twenty per centum ad valorem; and on limes, bananas, plantains, shaddocks, mangoes, and

Allowance for loss by decay. cocoanuts, ten per centum ad valorem: *Provided*, That no allowance shall be made for loss by decay on the voyage, unless the said loss shall exceed twenty-five per centum of the quantity, and the allowance then made shall be only for the amount of loss in excess of twenty-five per centum of the whole quantity.

Currants, prunes, and plums. On Zante, or other currants, and prunes and plums, two and one-half cents per pound.

Oils. On neat's-foot oil, and all animal, whale, seal, and fish oils, twenty per centum ad valorem.

On oil made of linseed or flaxseed, thirty cents per gallon, seven pounds and a half of weight to be estimated as a gallon.

On hempseed and rapeseed, and other oil seeds of like character other than linseed or flaxseed, one half cent per pound.

No drawback on certain oil cake. On linseed or flaxseed, twenty cents per bushel of fifty-six pounds weight: *Provided*, That no drawback shall be allowed on oil cake made from imported seed.

Duty on sesame seed. On sesame seed oil or Cenne oil, and cotton-seed oil, thirty cents per gallon.

On sesame seed, ten per centum ad valorem.

Opium. On opium, one dollar per pound.

Opium, &c., not to be removed from bonded warehouse without payment of duties, &c. On opium prepared for smoking, and on all other preparations of opium not otherwise provided for, six dollars per pound: *Provided*, That opium prepared for smoking, and other preparations of opium, deposited in bonded warehouse, shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.

Duty on morphia. On morphia, and on all salts of morphia, one dollar per ounce.

Cotton thread, yarn, &c. On cotton thread, yarn, warps, or warp yarn, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding forty cents per pound, ten cents per pound; valued at over forty cents per pound and not exceeding sixty cents per pound, twenty cents per pound; valued at over sixty cents per pound and not exceeding eighty cents per pound, thirty cents per pound; valued at over eighty cents per pound, forty cents per pound; and in addition to said rates of duty twenty per centum ad valorem.

Additional articles free of duty after December 31, 1870. SEC. 22. *And be it further enacted*, That after the thirty-first day of December, eighteen hundred and seventy, in addition to imported articles now by law exempt from duty, and not herein otherwise provided

for, the following articles hereinafter enumerated and provided for shall also be free:—

Acid, arsenious, crude.
Acid, nitric, not chemically pure.
Acid, muriatic.
Acid, oxalic.
Acid, picric, and nitro-picric: *Provided*, That carboys containing acids shall be subject to the same duty as if empty.
Arsenic.
Aconite, root, leaf, and bark.
Agaric.
Alkanet root.
Alkekengi.
Albumen and lactarine.
Amber, gum.
Aloes.
Aniline oil, crude.
Ammonia, crude.
Annato seed.
Argols, crude.
Asbestos, not manufactured.

Articles imported for the use of the United States: *Provided*, That the price of the same did not include the duty.

Articles the growth, produce, and manufacture of the United States when returned in the same condition as exported: *Provided*, That proof of the identity of such articles be made under regulations to be prescribed by the Secretary of the Treasury; and if such articles were subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded. And all acts and parts of acts heretofore passed prescribing regulations in regard to such importations are hereby repealed.

Additional articles free of duty after December 31, 1870.

Bamboos, unmanufactured.

Barks, viz.: Quilla, Peruvian, Lima, calisaya, and all cinchona barks, Canella alba, pomegranate, croton, cascarilla, and all other barks not otherwise provided for.

Belladonna, root and leaf.
Bromine.
Bitter apples, colocynth, coloquinitida.

Berries, nuts, and vegetables for dyeing, or used for composing dyes, not otherwise provided for in this act.

Bells broken and bell-metal broken, and fit only to be remanufactured.

Bones, crude, not manufactured, bones ground and calcined, bone dust and bone ash for manufacture of phosphates and fertilizers.

Books which have been printed and manufactured more than twenty years.

Brimstone, crude.

Burr stone in blocks, rough or unmanufactured, and not bound up into mill-stones.

Buchu leaves.
Citrate of lime.
Columbo root.
Cantharides.
Castor or castoreum.
Catechu or cutch.
Catgut or whip gut, unmanufactured.
Coal, anthracite.
Coc[c]ulus indicus.
Conian cicuta, or hemlock, seed and leaf.
Cudbear.
Collections of antiquity, specially imported, and not for sale.
Chalk and cliff stone, unmanufactured.
Cork wood, or cork bark, unmanufactured.
Carnelian, unmanufactured.

Cuttle-fish bone.
Diamond dust or bort.
Dragon's blood.
Eggs.
Emery ore or rock, not pulverized, not ground.
Esparto, or Spanish grass, and other grasses and pulp of, for the manufacture of paper.
Fibrin, in all forms.
Fish, fresh, for immediate consumption.
Fish for bait.
Flint and ground flint stones.
Foliæ digitalis.
Fashion plates engraved on steel or on wood, colored, plain.
Fur skins of all kinds not dressed in any manner.
Glass, broken in pieces, which cannot be cut for use, and fit only to be remanufactured.
Guano, and other animal manures.
Gums, Arabic, Jeddo, Senegal, Barbary, East India, Cape, Australian, gum benzoin or benjamin, gum copal, sandarac, damar, gamboge, cowrie, mastic, shellac, tragacanth, olebanum, guiac, myrrh, bdellium, garbanum, and all gums not otherwise provided for.
Gutta-percha, crude.
Goat-skins, raw.
Horse and cow hair, not cleaned and dressed.
Hoofs, horns, and horn tips.
Hide cuttings, raw and in the hair, for glue stock.
Hemlock bark.
Hyoscyamus, or henbane leaf.
Iodine, crude.
Ipecac.
India-rubber, crude, and milk of.
Ivory and vegetable ivory, unmanufactured.
Jalap.
Jet, unmanufactured.
Juniper and laurel berries.
Kryolite.
S. Lac, crude, seed, button, stick, shell or dye.
Lava, unmanufactured.
Leeches.
Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.
Liquorice root.
Litmus and all lichens, prepared or not prepared.
Logs and round unmanufactured timber not otherwise provided for, and ship timber.
Madder root, of all kinds, ground, and ground mungeet, or Indian madder.
Manna.
Moss, Iceland, and other mosses, crude.
Musk and civet, crude, in natural pod.
Nitrate of soda, or cubic niter.
Oak bark.
Ore of antimony, or crude sulphuret of.
Orange and lemon peel, not preserved, candied, or otherwise prepared.
Orchill, or archill, in the weed or liquid.
Palm nuts and palm-nut kernels.
Palm and cocoa-nut oil.

Additional articles free of duty after December 31, 1870.

Paintings, statuary, fountains, and other works of art, the production of American artists: *Provided*, That the fact of such production be verified by the certificate of any consul or minister of the United States indorsed upon the written declaration of the artist: *And provided further*, That all paintings, statuary, fountains, and other works of art, the production and property of an American artist, now held for pay-

ment of duties in any custom-house of the United States, shall be surrendered to such artist without payment of duties or charge, upon his affidavit filed in the department of the Secretary of the Treasury that the same are the production of such artist.

Paintings, statuary, fountains, and other works of art, imported expressly for presentation to national institutions or to any State, or to any municipal corporation.

Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith, for the use of any society or institution incorporated or established for philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale.

Household effects of persons and families returning or emigrating from foreign countries, which have been in actual use abroad by them, and not intended for any other person or persons or for sale, not exceeding the value of five hundred dollars.

Phosphates, crude or native, for fertilizing purposes.

Plants, trees, shrubs, roots, seed-cane, and seeds imported by the department of Agriculture, or the United States botanic garden.

Platinum vases or retorts for chemical uses, or parts thereof.

Potassa, muriate of.

Quassia wood.

Rags, of cotton, linen, jute, and hemp, and paper waste, or waste or clippings of any kind fit only for the manufacture of paper, including waste rope and waste bagging.

Rhubarb. Free of duty.

Resins, crude, not otherwise provided for.

Rose leaves.

Saffron and safflower.

Sarsaparilla, crude.

Seaweed, not otherwise provided for.

Scammony, or resin of scammony.

Sandal wood.

Seeds: cardamon, caraway, coriander, fenugreek, fennel, cummin, and other seeds not otherwise provided for.

Senna, in leaves.

Shells of every description, not manufactured.

Shrimps, or other shell fish.

Skeletons, and other preparations of anatomy.

Silkworm eggs.

Specimens of natural history, botany, and mineralogy, when imported for cabinets as objects of taste or science, and not for sale.

Squills, or silla.

Sweepings of silver or gold.

Tapioca, cassava, or cassada.

Tea plants.

Turtles.

Verdigris, or subacetate of copper.

Wood ashes, and lye of, and beet-root ashes.

Woods, viz.: poplar, or other woods for the manufacture of paper.

Worm seed, Levant.

Xylonite, or Xylotile.

Certain machinery may be, for two years, imported free of duty by any State, &c.; and steam-plow machinery by any person for his own use.

SEC. 23. *And be it further enacted*, That for the term of two years from and after the passage of this act, and no longer, machinery and apparatus designed only for, and adapted to be used for, steam-towage on canals, and not now manufactured in the United States, may be imported by any State, or by any person duly authorized by the legislature of any State, free of duty, subject to such regulations as may be prescribed by the Secretary of the Treasury. And also that for the term of two years from and after the passage of this act, and no longer, steam-plow machinery, adapted to the cultivation of the soil, may be imported by any person

for his own use, free of duty, subject to such regulation of the Secretary of the Treasury as before provided.

"Saltpetre" in act 1863, ch. 77, § 7, vol. 12, p. 742, S. L., to mean what. See p. 201, this vol.

SEC. 24. *And be it further enacted*, That the word "saltpetre," as used in section seven of the act of March three, eighteen hundred and sixty-three, allowing drawback of duty on foreign saltpetre manufactured into gunpowder in the United States, and exported therefrom, shall be construed to mean the element of nitre so used, whether it be the nitrate of potash or nitrate of soda.

Certain ships, boats, &c., not to be subject to certain tonnage tax, nor special tax.
1862, ch. 163, § 15. Vol. 12, p. 558, S. L. See p. 192, this vol.
1865, ch. 80, § 4, S. L. See p. 221, this vol. Vol. 13, p. 493.
1864, ch. 173, § 103, S. L. Vol. 13, p. 275., S. L.

SEC. 25. *And be it further enacted*, That section fifteen of the act approved July fourteen, eighteen hundred and sixty-two, entitled "An act increasing, temporarily, the duties on imports, and for other purposes," and section four of the act in amendment thereof, approved March three, eighteen hundred and sixty-five, be, and the same are hereby, so amended, that no ship, vessel, steamer, boat, barge, or flat belonging to any citizen of the United States, trading from one port to or point within the United States, to another port or point within the United States, or employed in the bank, whale, or other fisheries, shall hereafter be subject to the tonnage tax or duty provided for in said acts; and the proviso in section one hundred and three of the "Act to provide internal revenue to support the government and to pay the interest on the public debt, and for other purposes," approved June thirty, eighteen hundred and sixty-four, requiring an annual special tax to be paid by boats, barges, and flats, is hereby repealed.

Duties upon imported merchandise in public stores, &c., when this act takes effect.
1871, ch. 114, § 4, p. 514, vol. S. L. Pub. Res. No. 18, p. 249, this vol.

SEC. 26. *And be it further enacted*, That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year this act shall take effect, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that day.

Laws imposing a tax upon bequests, &c., for certain public charitable, &c., uses, repealed.
Unpaid taxes levied thereon not to be collected.

SEC. 27. *And be it further enacted*, That all provisions of existing laws whereby any tax or duty is laid upon bequests or devises, or transfers by deed, grant, or gift, made or intended to take effect after the death of the grantor, of any real or personal property, in trust or otherwise, for public uses of a literary, educational, or charitable character, or upon any real or personal estate which may become subject to any trust as aforesaid under any past or future disposition, which, if made in favor of an individual, would confer on him a succession, be, and the same are hereby, repealed, and no taxes heretofore levied thereunder, but not paid, shall be collected.

Tobacco now required to be put up in wooden packages may be put up in metallic packages.
1868, ch. 186, § 62. Vol. 15, p. 153, S. L.

SEC. 28. *And be it further enacted*, That in all cases where tobacco is required to be put up in wooden packages, as provided by section sixty-two of an act entitled "An act imposing taxes on distilled spirits and tobacco, and for other purposes," approved July twenty, eighteen hundred and sixty-eight, it shall be lawful for the commissioner of internal revenue to allow the same to be put up in metallic packages: *Provided*, That they shall be so constructed with such corrugations for receiving and protecting the revenue stamps as the commissioner may approve.

Proviso.

Provision as to entry, &c., of certain merchandise imported at certain ports and destined for certain other ports.

See § 38.

SEC. 29. *And be it further enacted*, That whenever any merchandise, except wine, distilled spirits, and perishable or explosive articles, or articles in bulk, imported at the ports of New York, in the State of New York; Philadelphia, in the State of Pennsylvania; Boston, in the State of Massachusetts; Baltimore, in the State of Maryland; Portland, in the State of Maine; Port Huron, in the State of Michigan; New Orleans, in the State of Louisiana; and San Francisco, in the State of California, shall appear by the invoice or bill of lading and by the manifest to be consigned to and destined for either of the ports specified in section thirty-five of this act, the collector at the port of arrival shall permit the owner, agent, or consignee to make entry thereof for

Entry in triplicate and to state what.

warehouse or immediate transportation, in triplicate, setting forth the particulars in such entry and the route by which such goods are to be forwarded, whether by land or water. The entry having been compared with the invoice and duly sworn to, and such an examination of the goods and merchandise having been made as will satisfy the customs officers that the same corresponds with the manifest and invoice, and the duties estimated on the value and quantity of the invoice, and on the execution of a bond as hereinafter provided, the collector shall deliver the same to be immediately transported to such port of destination, at the sole cost and risk of such owner, agent, or consignee. And goods and merchandise imported to any of the aforesaid ports of entry, and designed for any port designated by the thirty-fifth section of this act, the collector of said port shall give priority in time to the examination of said goods and merchandise for the purpose of forwarding the same to their port of destination, and said examination shall not necessitate the transportation of said goods and merchandise to the warehouse or appraiser's office; and such merchandise so entered for immediate transportation shall not be subject to appraisement and liquidation of duties at the port of first arrival aforesaid, but shall undergo such examination as the Secretary of the Treasury shall deem necessary to verify the invoice and entry, and the same examination and appraisement thereof shall be required and had at the said port of destination as would have been required at the port of original importation if such merchandise had been entered for consumption or warehouse at such port.

After proper entry made and bond given goods may be delivered for immediate transportation.

Such goods to be first examined.

Need not be carried to appraisers, nor pay duties at the port of first arrival.

SEC. 30. *And be it further enacted*, That the bond required by the foregoing section shall be in a penal sum of at least double the invoice value of the merchandise, with the duties added, and in such form, and with such number of sureties (not less than two) as shall be prescribed by the Secretary of the Treasury; and the said sureties shall justify, by affidavit taken before the collector of customs and attached to the said bond, in an amount at least double the penalty of the bond, and the said collector shall certify to their sufficiency; and the said bond may be executed at the port of final destination, and transmitted to the collector at the port of first arrival, as provided by the act of March two, eighteen hundred and ninety-one.

Bond, penalty, and sureties. See § 38.

May be executed at port of final destination, &c. 1831, ch. 87, vol. 4, p. 480, S. L.

SEC. 31. *And be it further enacted*, That merchandise so entered for transportation shall be delivered to and transported by common carriers, to be designated for this purpose by the Secretary of the Treasury, and to or by none others; and such carriers shall be responsible to the United States as common carriers for the safe delivery of such merchandise to the collector at the port of its destination; and before any such carriers shall be permitted to receive and transport any such merchandise they shall become bound to the United States in bonds of such form and amount, and with such conditions (not inconsistent with law) and such security as the Secretary of the Treasury shall require.

Such merchandise to be delivered for transportation only to common carriers designated by the Secretary of the Treasury.

Carriers to give bond. See § 38.

SEC. 32. *And be it further enacted*, That merchandise transported under the provisions of this act shall be conveyed in cars, vessels, or vehicles, securely fastened with locks or seals, under the exclusive control of the officers of customs; and inspectors shall be stationed at proper points along the designated routes, or upon any car, vessel, vehicle, or train, at the discretion of the said Secretary, and at the expense of the said companies respectively. And such merchandise shall not be unladen or trans[s]hipped between the ports of first arrival and final destination.

Merchandise so transported, how to be conveyed and under whose control.

Inspectors. See § 38, p. 248.

No unlading, &c., between first and last ports.

SEC. 33. *And be it further enacted*, That merchandise so destined for immediate transportation as aforesaid, except the packages designated for examination, shall be transferred, under proper supervision, directly from the importing vessel to the cars, vessel, or vehicles in which the same is to be transported to its final destination; and if transferred from the importing vessel to any bonded or other warehouse, or to any other place than such car, vessel, or vehicle, it shall be taken possession of by the collector as unclaimed, and deposited in public store, and shall not

1871, ch. 25, vol. 17, p. 16, S. L.

Merchandise, except, &c., to be transferred from importing vessels to cars; if transferred to any other place;

bonded warehouses for such merchandise;

be removed from such store without entry and appraisement, as in ordinary cases. But the Secretary of the Treasury may, in his discretion, and with such precaution as he shall deem proper, authorize the establishment of bonded warehouses especially and exclusively appropriated to the reception of such merchandise in cases where its immediate transfer to the transporting car, vessel, or vehicle shall be impracticable.

If remaining there more than ten days. See § 38.

But merchandise remaining in such warehouse more than ten days shall be deprived of the privileges conferred by this act, and shall be taken possession of by the collector as unclaimed, and held until regularly entered and appraised.

Forms of entries, bonds, &c., and rules and regulations. See § 38.

SEC. 34. *And be it further enacted*, That the Secretary of the Treasury shall prescribe forms of entries, oaths, bonds, and other papers to be required, and all needful rules and regulations, not inconsistent with law, to be observed in the execution of this act, which shall have the force and effect of law.

Privileges of this act to extend to what ports;

[Extended to Detroit, 1871, ch. 21, § 15, vol. 17, p. 10, S. L.]

SEC. 35. *And be it further enacted*, That the privilege of this act shall extend to the ports of New York, in the State of New York; Boston, in the State of Massachusetts; Providence, in the State of Rhode Island; Philadelphia, in the State of Pennsylvania; Baltimore, in the State of Maryland; Norfolk, in the State of Virginia; Charleston, in the State of South Carolina; Savannah, in the State of Georgia; New Orleans, in the State of Louisiana; Portland, in the State of Maine; Buffalo, in the State of New York; Chicago, in the State of Illinois; Cincinnati, in the State of Ohio; Saint Louis, in the State of Missouri; Evansville, in the State of Indiana; Milwaukee, in the State of Wisconsin; Louisville, in the State of Kentucky; Cleveland, in the State of Ohio; San Francisco, in the State of California; Portland, in the State of Oregon; Memphis, in the State of Tennessee; and Mobile, in the State of Alabama; and to importations from or to Europe, and from or to Asia, or the islands adjacent thereto, via the United States.

and to what importations. See § 38.

Appointment of appraisers, weighers, inspectors, &c. See § 38.

SEC. 36. *And be it further enacted*, That at each of said ports, for which an appraiser of imported merchandise is not now provided for by law, there shall be appointed an appraiser of imported merchandise, at a salary of three thousand dollars per annum, and also such number of weighers, gaugers, measurers, and inspectors as may be necessary to execute the provisions of this act, who shall receive the ordinary legal compensation of such officers.

Pay.

Penalty for maliciously breaking, &c., any car, &c., containing such merchandise, with intent, &c.;

for removing, injuring, &c., any lock or seal on such car, &c., with such intent or aiding therein;

for knowingly receiving any merchandise unlawfully removed from such car;

for willfully swearing falsely in taking any oath required, &c.

SEC. 37. *And be it further enacted*, That any person maliciously opening, breaking, or entering, by any means whatever, any car, vessel, vehicle, warehouse, or package containing any such merchandise delivered for transportation as aforesaid, removing, injuring, breaking, or defacing any lock or seal placed upon such car, vessel, vehicle, warehouse, or package, or aiding, abetting, or encouraging any other person or persons so to remove, break, injure, or deface such locks or seals, or to open, break, or enter such car, vessel, or vehicle, with intent to remove or cause to be removed unlawfully any merchandise therein, or in any manner to injure or defraud the United States; and any person receiving any merchandise unlawfully removed from any such car, vessel, or vehicle, knowing it to have been so unlawfully removed, shall be guilty of felony, and in addition to any penalties heretofore prescribed shall, on conviction, be imprisoned not less than six months nor more than two years; and any person swearing wilfully false in any oath prescribed in this act, or by the Secretary of the Treasury in pursuance of authority to make all needful regulations conferred upon him by this act, shall be guilty of wilful and corrupt perjury.

When certain sections of this act shall take effect.

SEC. 38. *And be it further enacted*, That sections twenty-nine, thirty, thirty-one, thirty-two, thirty-three, thirty-four, thirty-five, thirty-six, and thirty-seven of this act shall take effect on the first day of October, eighteen hundred and seventy.

Approved, July 14, 1870.

S. L., VOL. 16, CHAP. VI.—*An act to amend an act entitled "An act to reduce internal taxes, and for other purposes," approved July fourteenth, eighteen hundred and seventy.* December 22, 1870.

1870, ch. 238, § 21. Ante, p. 238, this vol.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of section twenty-one of the act to reduce internal taxes, and for other purposes, approved July fourteen, eighteen hundred and seventy, as relates to sugar, be amended so [that] it will read— Customs duties on sugar.

On all sugar not above number seven, Dutch standard in color, one and three quarter cents per pound.

On all sugar above number seven, and not above number ten, Dutch standard in color, two cents per pound.

On all sugar above number ten, and not above number thirteen, Dutch standard in color, two and one quarter cents per pound.

On all sugar above number thirteen, and not above number sixteen, Dutch standard in color, two and three quarter cents per pound.

On all sugar above number sixteen, and not above number twenty, Dutch standard in color, three and one quarter cents per pound.

On all sugar above number twenty, Dutch standard in color, and on all refined loaf, lump, crushed, powdered, and granulated sugar, four cents per pound: *Provided*, That the Secretary of the Treasury shall, by regulation, prescribe and require that samples from packages of sugar shall be taken by the proper officers, in such manner as to ascertain the true quality of such sugar; and the weights of sugar imported in casks or boxes shall be marked distinctly by the custom-house weigher, by scoring the figures indelibly on each package: *And provided further*, That all sirup of sugar, sirup of sugar-cane juice, melada, concentrated melada, or concentrated molasses, entered under the name of molasses, shall be forfeited to the United States. Provision as to samples. Weights, how to be marked. Sirups, &c., entered as molasses to be forfeited.

Approved, December 22, 1870.

S. L., VOL. 16, p. 592 [No. 18].—*Joint resolution declaratory of the meaning of the act entitled "An act to reduce internal taxes, and for other purposes," approved July fourteen, eighteen hundred and seventy.* January 30, 1871.

1870, ch. 255. Ante, p. 233, for act.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That all foreign merchandise which arrived at a port of the United States on or before the thirty-first day of December, eighteen hundred and seventy, and not entered or transferred to a public store or bonded warehouse, shall be entitled to the benefits of the twenty-sixth section of an act entitled "An act to reduce internal taxes, and for other purposes," approved July fourteen, eighteen hundred and seventy, the same as such merchandise would have been entitled to had it actually been in public store or bonded warehouse on or prior to the thirty-first day of December, eighteen hundred and seventy: *Provided*, That the owner of such merchandise shall, within thirty days from the passage of this resolution, make application therefor in writing to the collector of the port at which such merchandise arrived. Customs duty on foreign merchandise arriving in the United States prior to December 31, 1870, and not in public stores. Ante, p. 246, this vol. Owner to make application.

SEC. 2. *And be it further resolved*, That the said act is hereby further amended by inserting the word "herein," in the twenty-first section thereof, between the words "otherwise" and "provided," wherever the said words occur together in the said section, and this amendment shall take effect from and after January first, eighteen hundred and seventy-one. The word "herein" to be inserted in the twenty-first section of act 1870, ch. 255. Ante, p. 238, for section, this vol.

Approved, January 30, 1871.

February 10, 1871.

1866, ch. 201, § 22. Vol. 14, p. 183, S. L.

S. L., VOL. 16, CHAP. XLV.—*An act to amend section twenty-two of an act entitled "An act further to prevent smuggling, and for other purposes," approved July eighteen, eighteen hundred and sixty-six.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section twenty-two of an act entitled "An act further to prevent smuggling, and for other purposes," approved July eighteen, eighteen hundred and sixty-six, be, and the same is hereby, amended, so that the same shall be as follows:—

Master, &c. of any enrolled or licensed vessel on northern, &c. frontiers, purchasing "sea stores" at any port in adjacent British provinces to report same at first port of arrival in the United States;

SEC. 22. *And be it further enacted*, That if any vessel enrolled or licensed to engage in the foreign and coasting trade on the northern, northeastern, and northwestern frontiers of the United States shall touch at any port or place in the adjacent British provinces, and the master or other person having charge of such vessel shall purchase any goods, wares, or merchandise, for the use of said vessel, said master or other person having charge of said vessel shall report the same, with cost and quantity thereof, to the collector or other officer of the customs at the first port in the United States at which he shall next arrive, designating them "sea stores"; and in the oath to be taken by such master or other person in charge of such vessel, on making said report, he shall declare that the articles so specified or designated "sea stores" are truly intended for the use exclusively of said vessel, and are not intended for sale, transfer, or private use; and if, upon examination and inspection by the collector or other officer of the customs, such articles are not deemed excessive in quantity for the use of said vessel, until an American port may be reached by such vessel, where such sea stores can be obtained, such articles shall be declared free of duty; but if it shall be found that the quantity or quantities of such articles, or any part thereof so reported, are excessive, it shall be lawful for the collector or other officer of the customs to estimate the amount of duty on such excess, which shall be forthwith paid by said master or other person having charge of said vessel, on pain of forfeiting a sum of not less than one hundred dollars, nor more than four times the value of such excess, or said master or other person having charge of such vessel shall be liable to imprisonment for a term of not less than three months nor more than two years, at the discretion of the court. And if any other or greater quantity of dutiable articles shall be found on board such vessel than are specified in such report or entry of said articles, or any part thereof shall be landed without a permit from a collector or other officer of the customs, such articles, together with the vessel, her apparel, tackle, and furniture, shall be seized and forfeited: *Provided always*, That articles purchased for the use of or for sale on board any steamboat, propeller, or other vessel, as saloon stores or supplies, shall be deemed goods, wares, and merchandise, and shall be liable (when purchased at a foreign port) to entry and the payment of the duties found to be due thereon at the first port of arrival of such vessel in the United States; and for a failure on the part of the saloon-keeper or person purchasing or owning such articles to report, make entries, and pay duties, as hereinbefore required, such articles, together with the fixtures and other goods, wares, or merchandise, found in such saloon or on or about such vessel belonging to and owned by such saloon-keeper or other person interested in such saloon, shall be seized and forfeited, and such saloon-keeper or other person purchasing and owning as aforesaid shall forfeit and pay the sum of not less than one hundred dollars, nor more than five hundred dollars, and in addition thereto shall be imprisoned for a term of not less than three months nor more than two years.

to make oath;

such articles, if not excessive, to be free of duty;

if found to be in excess, duty to be paid on excess.

Penalty.

Dutiable articles on board and not in report to be forfeited with vessel.

"Saloon stores or supplies" to pay duty.

Penalty.

Imprisonment.

Approved, February 10, 1871.

S. L., VOL. 17, CHAP. XXIX.—*An act to provide for the admission of paintings, statuary, and photographs for exhibition free of duty.* March 5, 1872.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States or any State for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such rules and regulations as the Secretary of the Treasury shall prescribe: *Provided*, That bonds shall be given for the payment to the United States of such duties as are now imposed by law upon any and all of such articles as shall not be re-exported within six months after such importation.

Certain paintings, &c., to be admitted free of duty.

Bonds for payment of duties, &c.

Approved, March 5, 1872.

S. L., VOL. 17, CHAP. LXXXVIII.—*An act for the relief of sufferers by fire at Chicago.* April 5, 1872.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on all goods, wares, and merchandise which may be sent from places without the limits of the United States as gratuitous contributions to the relief of sufferers by the fire which occurred at Chicago, Illinois, October seventh, eighth, and ninth, eighteen hundred and seventy-one, shall, when imported and consigned to the proper authority at Chicago for distribution, be admitted free of duty.

Goods, &c., sent from without the United States for the relief of sufferers by the Chicago fire, to be admitted free of duty.

SEC. 2. That there shall be allowed and paid, under such regulations as the Secretary of the Treasury shall prescribe, on all materials, except lumber, imported to be and actually used in buildings erected on the site of buildings burned by said fire, a drawback of the import duties paid on the same: *Provided*, That said materials shall have been imported and used during the term of one year from and after the passage of this act.

Drawback to be allowed of the import duties on certain building materials.

Proviso.

SEC. 3. That the commissioner of internal revenue is hereby authorized to suspend the collection of such taxes as may have been assessed, or as may have accrued, prior to the ninth of October, eighteen hundred and seventy-one, in the first collection district of the State of Illinois, against any person residing or doing business and owning property in that portion of the city of Chicago recently destroyed by fire, and who, in the opinion of said commissioner, has suffered material loss by such fire: *Provided*, That such suspension shall not be continued after the close of the next regular session of Congress.

The Commissioner of Internal Revenue may suspend the collection of certain internal taxes in the first collection district of Illinois.

Proviso.

Approved, April 5, 1872.

S. L., VOL. 17, CHAP. CXXXI.—*An act repealing the duty on tea and coffee.* May 1, 1872.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of July next tea and coffee shall be placed on the free list, and no further import duties shall be collected upon the same. And all tea and coffee which may be in the public stores or bonded warehouses on said first day of July shall be subject to no duty upon the entry thereof for consumption, and all tea and coffee remaining in bonded warehouses on said first day of July, upon which the duties shall have been paid, shall be entitled to a refund of the duties paid.

Tea and coffee to be free from import duty. July 1, 1872.

Provision for what is in public stores, &c., on that day.

Approved May 1, 1872.

June 6, 1872.

S. L., VOL. 17, CHAP. CCCXV.—*An act to reduce duties on imports, and to reduce internal taxes, and for other purposes.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties heretofore imposed by law on the articles hereinafter enumerated or provided for, imported from foreign countries, there shall be levied, collected, and paid the following duties and rates of duty, that is to say:

Customs duties in lieu of former duties, from August 1, 1872, upon

coal;

On all slack coal or culm, such as will pass through a half-inch screen, forty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

On all bituminous coal and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel.

salt;

On salt, in bulk, eight cents per one hundred pounds.

On salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds.

oatmeal;

On oat-meal, one half cent per pound.

potatoes;

On potatoes, fifteen cents per bushel.

leather and skins.

On bend or belting leather, and on Spanish or other sole leather, fifteen per centum ad valorem.

On calf-skins, tanned, or tanned and dressed, twenty-five per centum ad valorem.

On upper leather of all other kinds, and on skins dressed and finished of all kinds, not herein otherwise provided for, twenty per centum ad valorem.

Customs duties in lieu of former duties from August 1, 1872, upon

On all skins for morocco tanned, but unfinished, ten per centum ad valorem.

chicoory root; timber, boards, &c.;

On chiccory-root, ground or unground, one cent per pound.

On all timber, squared or sided, not otherwise provided for, one cent per cubic foot;

On sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, one dollar per thousand feet board measure;

On all other varieties of sawed lumber, two dollars per thousand feet board measure: *Provided*, That when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid, for each side so planed or finished, fifty cents per thousand feet; and if planed on one side and tongued and grooved, one dollar per thousand feet; and if planed on two sides and tongued and grooved, one dollar and fifty cents per thousand feet.

planed, &c., lumber;

hubs, blocks, &c.;

On hubs for wheels, posts, last-blocks, wagon blocks, oak blocks, gun blocks, heading blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.

pickets, &c.;

On pickets and palings, twenty per centum ad valorem.

laths,

On laths, fifteen cents per thousand pieces.

shingles,

On all shingles, thirty-five cents per thousand.

clapboards;

On pine clapboards, two dollars per thousand.

On spruce clapboards, one dollar and fifty cents per thousand.

furniture;

On house or cabinet furniture, in pieces or rough, and not finished, thirty per centum ad valorem.

On cabinet wares and house furniture, finished, thirty-five per centum ad valorem.

casks and barrels;

On casks and barrels, empty, and on sugar-box shooks, and packing-boxes of wood, not otherwise provided for, thirty per centum ad valorem.

trees, plants, seeds, &c.;

On fruit, shade, lawn, and ornamental trees, shrubs, plants, and flower-seeds, not otherwise provided for, twenty per centum ad valorem.

On garden-seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for, twenty per centum ad valorem.

ginger;

On ginger, ground, three cents per pound.

On ginger, preserved or pickled, thirty-five per centum ad valorem.

On ginger, essence of, thirty-five per centum ad valorem.

chocolate.

On chocolate, five cents per pound, and on cocoa, prepared or manufactured, two cents per pound.

SEC. 2. That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties imposed by law on articles in this section enumerated, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, ninety per centum of the several duties and rates of duty now imposed by law upon said articles severally, it being the intent of this section to reduce existing duties on said articles ten per centum of such duties, that is to say: From August 1, 1872, rates of duty to be ninety per cent of the duties now imposed upon

On all manufactures of cotton of which cotton is the component part of chief value. manufactures of cotton;

On all wools, hair of the alpaca, goat, and other animals, and all manufactures wholly or in part of wool or hair of the alpaca, and other like animals, except as hereinafter provided. wools, &c., and manufactures thereof;

On all iron and steel, and on all manufactures of iron and steel, of which such metals or either of them shall be the component part of chief value, excepting cotton machinery. iron and steel, &c.;

On all metals not herein otherwise provided for, and on all manufactures of metals of which either of them is the component part of chief value, excepting percussion caps, watches, jewelry, and other articles of ornament: *Provided*, That all wire-rope and wire strand or chain made of iron-wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the iron wire for which said rope or strand or chain is made; and all wire-rope and wire strand or chain made of steel wire, either bright, coppered, galvanized, or coated with other metals, shall pay the same rate of duty that is now levied on the steel wire of which said rope or strand or chain is made. metals, &c., except, &c. From August 1, 1872, rates of duty to be ninety per cent of the duties now imposed upon wire-rope, &c.;

On all paper, and manufactures of paper, excepting unsized printing paper, books and other printed matter, not herein specifically provided for. paper, &c., except, &c., books, &c.

On all manufactures of India rubber, gutta-percha, or straw, and on oil-cloths of all descriptions. India rubber, &c., and oil-cloths;

On glass and glassware, and on unwrought pipe-clay, fine clay, and fuller's earth. glass and glassware;

On all leather not otherwise herein provided for, and on all manufactures of skins, bone, ivory, horn, and leather, except gloves and mittens, and of which either of said articles is the component part of chief value; and liquorice paste or liquorice juice. leather, &c.; liquorice paste, &c.

SEC. 3. That on and after the first day of October next there shall be collected and paid on all goods, wares, and merchandise of the growth or produce of countries east of the Cape of Good Hope (except wool, raw cotton, and raw silk as reeled from the cocoon, or not further advanced than tram, thrown, or organzine), when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem, in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production. Ten per cent ad valorem additional duty after October 1, 1872, on certain goods, the produce of countries east of the Cape of Good Hope, when, &c.

SEC. 4. That on and after the first day of August, eighteen hundred and seventy-two, in lieu of the duties heretofore imposed by law on the articles mentioned in this section, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated, imported from foreign countries, the following duties and rates of duty, that is to say: Duties in lieu of former duties from August 1, 1872, upon

On all burlaps, and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, excepting such as may be suitable for bagging for cotton, thirty per centum ad valorem; on all oil-cloth foundations or floor-cloth canvas, made of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, forty per centum ad valorem; on all bags, cotton bags, and bagging, and all other like manufactures, not herein otherwise provided for, except bagging for cotton, composed wholly or in part or flax, hemp, jute, gunny-cloth, gunny-bags, or other material, forty per centum ad valorem. manufactures of flax, &c.; floor-cloth canvas, cotton-bags, &c.;

insulators in telegraphy, except, &c.; On insulators for use exclusively in telegraphy, except those made of glass, twenty-five per centum ad valorem.

bouillons, &c.; On bouillons or cannetille, and metal threads, filé or gespinst, twenty-five per centum ad valorem.

emery; On emery ore, six dollars a ton; and on emery grains, two cents a pound.

corks, &c.; On corks and cork bark, manufactured, thirty per centum ad valorem.

acids; On acids, namely, acetic, acetous, and pyroligneous of specific gravity of 1.047, or less, five cents per pound; acetic, acetous, and pyroligneous of specific gravity over 1.047, thirty cents per pound; carbolic, liquid, ten per centum ad valorem; gallic, one dollar per pound; sulphuric, fuming (Nordhausen), one cent per pound; tannic, one dollar per pound; tartaric, fifteen cents per pound.

acetates. On acetates of ammonia, twenty-five cents per pound; baryta, twenty-five cents per pound; copper, ten cents per pound; iron, twenty-five cents per pound; lead, brown, five cents per pound; white, ten cents per pound; potassa, twenty-five cents per pound; soda, twenty-five cents per pound; strontia, twenty-five cents per pound; zinc, twenty-five cents per pound.

Customs duties on

blue vitriol; On blue vitriol, four cents per pound;

camphor; On camphor, refined, five cents per pound;

quinine; On sulphate of quinine, twenty per centum ad valorem;

potash; On chlorate of potash, three cents per pound;

Rochelle salts; On Rochelle salts, five cents per pound;

sal-soda, &c.; On sal-soda, and soda-ash, one-fourth of one cent per pound;

santonine; On santonine, three dollars per pound;

strychnia; On strychnia, one dollar per ounce;

bay-rum, &c. On bay-rum or bay-water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof.

rum essence; On rum essence or oil, and bay-rum essence or oil, fifty cents per ounce.

sized paper; On all sized or glued paper, suitable only for printing-paper, twenty-five per centum ad valorem;

vermuth; On vermuth, the same duty as on wines of the same cost;

mustard; On mustard, ground, in bulk, ten cents per pound; when enclosed in glass or tin, fourteen cents per pound;

currants, figs, raisins, dates, &c.; On Zante or other currants, one cent per pound;

On figs, two and one-half cents per pound;

On raisins, two and one-half cents per pound;

On dates and prunes, one cent per pound;

condensed milk; On preserved or condensed milk, twenty per centum ad valorem;

fire-crackers; On fire-crackers, one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater or less number.

tin; On tin, in plates or sheets, terne, taggers tin, fifteen per centum ad valorem.

iron, &c., plates; On iron and tin plates galvanized or coated with any metal by electric batteries, two cents per pound.

Moisic iron; On Moisic iron, made from sand ore by one process, fifteen dollars per ton.

umbrella, &c., ribs, &c. On umbrella and parasol ribs and stretchers, frames, tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, a duty of forty-five per centum ad valorem: *Provided*, That the rate of duty upon umbrellas, parasols, and sunshades, when covered with silk or alpaca, shall be sixty per centum ad valorem; all other umbrellas shall be forty-five per centum ad valorem;

umbrellas;

saltpetre. On saltpetre, crude, one cent per pound; refined and partially refined, two cents per pound.

Articles exempt from duty on and after August 1, 1872. SEC. 5. That on and after the first day of August next the importation of the articles enumerated and described in this section shall be exempt from duty, that is to say:

Acid, boracic and sulphuric;

Agates, unmanufactured;

Almond shells;

Aluminium, or aluminum;
Amber beads and amber gum;
American manufactures, the following, to wit, casks, barrels, or carboys, and other vessels, and grain-bags, the manufacture of the United States, if exported, containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury;
Angelica root;
Animals brought into the United States temporarily and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association: *Provided*, that bond be first given, in accordance with the regulations to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in the United States, or if not re-exported within said six months;
Annato, roncou, rocou, or orleans, and all extracts of;
Annatto-seed;
Antimony, ore, and crude sulphuret of;
Aqua fortis;
Argal-dust;
Arseniate of aniline;
Balm of Gilead;
Balsams, viz.: Copavia, fir or Canada, Peru and Tolu;
Bamboo reeds, no further manufactured than cut into suitable lengths for walking-sticks or canes, or for sticks for umbrellas, parasols, or sunshades;
Bamboos, unmanufactured;
Bezoar stones;
Bed feathers and downs;
Birds, stuffed;
Black salts;
Black tares;

Articles exempt from duty on and after August 1, 1872.

Bladders, crude, and all integuments of animals not otherwise provided for;
Bologna sausages;
Bones, crude and not manufactured; bones, burned, calcined, ground, or steamed;
Borax, crude;
Borate of lime;
Books which shall have been printed and manufactured more than twenty years at the date of importation;
Books, maps, and charts imported by authority for the use of the United States or for the use of the library of Congress: *Provided*, That the duty shall not have been included in the contract or price paid;
Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by the order, of any college, academy, school, or seminary of learning in the United States;
Books, professional, of persons arriving in the United States;
Books, household effects, or libraries, or parts of libraries, in use of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale;
Brazil paste;
Brazil pebbles for spectacles, and pebbles for spectacles, rough;
Burgundy pitch;
Camphor, crude;
Cat-gut strings, or gut-cord, for musical instruments;
Chamomile flowers;
Charcoal;
China root;

Cinchona root;
Chloride of lime;
Coal stores of American vessels: *Provided*, That none shall be unloaded;
Cobalt, ore of;
Cocoa or cocao, crude, and fiber, leaves, and shells of;
Coir and coir yarn;
Colcothar, dry, or oxide of iron;
Coltsfoot (crude drug);
Contrayerva-root;
Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports;
Cowage down;
Cow or kine pox, or vaccine virus;
Cubebs;
Curling-stones or quoits;
Curry and curry powders;
Cyanite or kyanite;
Diamonds, rough or uncut, including glazier's diamonds;
Dried bugs;
Dried blood;
Dried and prepared flowers;
Elecampane root;
Ergot;
Fans, common palm-leaf;
Farina;
Flowers, leaves, plants, roots, barks, and seeds, for medicinal purposes, in a crude state, not otherwise provided for;
Firewood;
Flint, flints, and ground flint-stones;
Fossels;

Articles exempt from duty on and after August 1, 1872.

Fruit, plants tropical and semi-tropical for the purpose of propagation or cultivation;
Galanga, or galangal;
Garancine;
Gentian-root;
Ginger-root;
Ginseng-root;
Goldbeaters' molds and goldbeaters' skins;
Gold-size;
Grease, for use as soap-stock only, not otherwise provided for;
Gunny-bags and gunny-cloth, old or refuse, fit only for remanufacture;
Gut and worm-gut, manufactured or unmanufactured, for whip and other cord;
Guts, salted;
Hair, all horse, cattle, cleaned or uncleaned, drawn or undrawn, but unmanufactured;
Hair of hogs, curled, for beds and mattresses, and not fit for bristles;
Hellebore-root;
Hide cuttings, raw, with or without the hair on, for glue-stock;
Hide-rope;
Hides, namely, Angora goat-skins, raw, without the wool, unmanufactured; asses' skins, raw, unmanufactured;
Hides, raw or uncured, whether dry, salted, or pickled, and skins, except sheep-skins with the wool on;
Hones and whetstones;
Hop-roots for cultivation;
Horn-strips;
Indian hemp (crude drug);
Indio or Malacca joints, not further manufactured than cut into suitable lengths for the manufacture into which they are intended to be converted;
Iridium;
Isinglass, or fish-glue;

Istle, or Tampico fiber;
Jalap;
Josstick or Josslight;
Jute butts;
Leather, old scrap;
Leaves, all, not otherwise provided for;
Lithographic stones, not engraved;
Loadstones;
Logs, and round unmanufactured timber not otherwise provided for and ship timber;
Macaroni and vermicella;
Madder and munjeet, ground or prepared, and all extracts of;
Magnets;
Manganese, oxide and ore of;
Marrow, crude;
Marsh mallows;
Matico leaf;
Meerschaum, crude or raw;
Mica and mica waste;
Mineral waters, all, not artificial;
Moss, sea-weed, and all other vegetable substances used for beds and mattresses;
Murexide (a dye);
Musk, crude;
Mustard-seed, brown and white;
Nuts, cocoa and Brazil or cream;
Nux vomica;
Oil, essential, fixed or expressed, viz.: Almonds; amber, crude and rectified; ambergris; anise, or anise-seed; anthos, or rosemary; bergamont; cajeput; caraway; cassia; cedrat; chamomile; cinnamon; citronella, or lemon-grass; civet; fennel; jasmine, or jessamine; juglandium; juniper; lavender; mace; ottar of roses; poppy; sesame, or sesamum-seed, or bene; thyme, red or origanum; thyme, white; valerian; Articles exempt from duty on and after August 1, 1872.
Oil-cake;
Olives, green or prepared;
Orange buds and flowers;
Orpiment;
Osmium;
Oxidizing paste;
Palladium;
Paper-stock, crude, of every description, including all grasses, fibers, rags other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny-bags and gunny-cloth, old or refuse, to be used in making and fit only to be converted into paper, and unfit for any other manufacture, and cotton waste, whether for paper-stock or other purposes;
Pellitory root;
Persis, or extract of archil, and cudbear;
Peruvian bark;
Pewter and britannia metal, old, and fit only to be remanufactured;
Phanglein;
Plumbago;
Polypodium;
Pulu;
Quick-grass root;
Quills, prepared or unprepared;
Railroad ties, of wood;
Ratan and reeds, unmanufactured;
Rennets, raw or prepared;
Root flour;
Saffron and Safflower and extract of;
Saffron cake;
Sago, crude;

Sago and sago-flour;
Saint John's beans;
Salacine;
Salep, or saloup;
Sassafras, bark and root;
Sauerkraut;
Sausage-skins;
Seeds, namely, anise, anise star, Canary, chia, sesamum, sugar-cane, and seeds of forest-trees;
Shark-skins;
Snails;
Soap-stocks;
Sparterre, for making ornamental hats;
Spunk;
Stavesacre, crude;
Storax, or Styrax;
Straw, unmanufactured;
Strontia, oxide of, or protoxide of strontium;
Succinic acid;
Sugar of milk;
Talc;
Tamarinds;
Teasels;
Teeth, unmanufactured;
Terra-alba, aluminous;
Tica, crude;
Tin, in pigs, bars, or blocks, and grain tin;
Tonquin, Tonqua, or Tonka beans;
Tripoli;
Umbrella sticks, crude, to wit, all partridge, hair-wood, pimento, orange, myrtle, and other sticks and canes, in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sun-shade sticks or walking-canes;
Uranium, oxide of;
Vanilla beans or vanilla plants;
Venice turpentine;
Wafers;
Wax, bay or myrtle, Brazilian and Chinese;
Whalebone, unmanufactured;
Yams;
Yeast-cakes;
Zaffer.

Articles exempt from duty on and after August 1, 1872.

Standard for vinegar.

SEC. 6. That for all purposes the standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar, and all import duties that now are, or may hereafter be, imposed by law on vinegar imported from foreign countries shall be collected according to said standard.

Certain machinery for steam towage on canals, to be free of duty for two years, and certain steam-plow machinery.

SEC. 7. That for a term of two years from and after the passage of this act, and no longer, machinery and apparatus designed only for, and adapted to be used for steam towage on canals, and not now manufactured in the United States, may be imported by any State, or by any person duly authorized by the legislature of any State, free of duty, subject to such regulations as may be prescribed by the Secretary of the Treasury; and also that for the term of two years from and after the passage of this act, and no longer, steam plow machinery, adapted to the cultivation of the soil, may be imported by any person for his own use, free of duty, subject to such regulations of the Secretary of the Treasury as before provided.

Imported goods, &c., in public stores August 1, 1872, to pay what duty.

SEC. 8. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the first day of August, eighteen hundred and seventy-two, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported

respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that day.

Duties paid on goods in bonded warehouses to be adjusted.
See 1872, ch. 425, S. L.
See chapter below.

SEC. 9. That where fire-arms, scales, balances, shovels, spades, axes, hatchets, hammers, plows, cultivators, mowing-machines, and reapers manufactured with stocks or handles made of wood grown in the United States are exported for benefit of drawback under section four of the act of August fifth, eighteen hundred and sixty-one, and entitled, "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," such articles shall be entitled to such drawback, under that act, in all cases when the imported material exceeds one-half of the value of the material used.

Certain articles exported for benefit of drawback, when entitled thereto.
1861, ch. 45, § 4. Vol. 12, p. 293, S. L. See p. 159, this vol.

SEC. 10. That from and after the passage of this act all lumber, timber, hemp, Manila, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal, which may be necessary for the construction and equipment of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, and finished after the passage of this act, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for the purpose aforesaid, no duties shall be paid thereon: *Provided*, That vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *And provided further*, That all articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Materials for the construction, &c., of certain vessels may be imported in bond.

No duties to be paid if, &c.

Such vessels not to engage in coastwise trade more than, &c.

Materials for repairs of certain vessels.

SEC. 11. That the proviso in section four of an act entitled "An act to protect the revenue, and for other purposes," approved July twenty-eighth, eighteen hundred and sixty-six, is hereby modified and amended so as to read as follows: *Provided*, That from and after the date of the passage of this act, imported salt in bond may be used in curing fish, taken by vessels licensed to engage in the fisheries, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that said salt has been used in curing fish, the duties on the same shall be remitted.

Duties may be remitted on salt used in curing certain fish.
1866, ch. 298, § 4. Vol. 14, p. 328, S. L. See p. 224, this vol.

Approved June 6, 1872.

S. L., VOL. 17, CHAP. CDXXV.—*An act to refund duties paid on goods, wares, and merchandise remaining in bond or store on the first day of August, eighteen hundred and seventy-two.*

June 10, 1872.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that parties are entitled to refund of duties paid on goods, wares, and merchandise remaining in public stores or bonded warehouses on the first day of August, eighteen hundred and seventy-two, under the provisions of the eighth section of the act approved June six, eighteen hundred and seventy-two, entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," it shall be the duty of the Secretary of the Treasury to draw his warrant upon the Treasurer, directing said Treasurer to refund the same out of any money in the Treasury not otherwise appropriated.

Secretary of the Treasury to refund duties to parties entitled under 1872, ch. 315, §8, S. L.
Ante, p. 258, this vol.

Approved June 10, 1872.

September 4, 1872. S. L., VOL. 17, P. 596.—*A proclamation by the President of the United States of America.*

Preamble. WHEREAS satisfactory information has been received by me from His Majesty the Emperor of Japan, through an official communication of Mr. Arinori Mori, His Majesty's Chargé d'Affaires, under date of the second instant, that no other or higher duties of tonnage or impost are imposed or levied in the ports of the Empire of Japan, upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States, or from any foreign country, than are levied on Japanese ships and their cargoes in the same ports under like circumstances:

Discriminating duties on merchandise imported in Japanese vessels, to be discontinued so long as, &c. 1828, ch. 111, § 1, vol. 4, p. 308.

Now, therefore, I, ULYSSES S. GRANT, President of the United States of America, by virtue of the authority vested in me by an act of Congress of the twenty-fourth day of May, one thousand eight hundred and twenty-eight, do hereby declare and proclaim that from and after the said second instant, so long as vessels of the United States and their cargoes shall be exempt from discriminating duties as aforesaid, any such duties on Japanese vessels entering the ports of the United States, or on the produce, manufactures, or merchandise imported in such vessels, shall be discontinued and abolished.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington, the fourth day of September, in the year of our Lord one thousand eight hundred and seventy-
[SEAL.] two, and of the Independence of the United States the ninety-seventh.

U. S. GRANT.

By the President:
CHARLES HALE, *Acting Secretary of State.*

March 1, 1873. S. L., VOL. 17, CHAP. CCXIII.—*An act to carry into effect the provisions of the treaty between the United States and Great Britain signed in the City of Washington the eighth day of May, eighteen hundred and seventy-one, relating to the fisheries.*

See appendix to this vol.

Certain fish-oil and fish to be admitted into the United States from Canada or Prince Edward's Island free of duty, whenever, &c.:

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That whenever the President of the United States shall receive satisfactory evidence that the Imperial Parliament of Great Britain, the Parliament of Canada, and the legislature of Prince Edward's Island, have passed laws on their part to give full effect to the provisions of the treaty between the United States and Great Britain signed at the city of Washington on the eighth day of May, eighteen hundred and seventy-one, as contained in articles

See appendix for articles referred to.

eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty, he is hereby authorized to issue his proclamation declaring that he has such evidence, and thereupon, from the date of such proclamation, and so long as the said articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty shall remain in force, according to the terms and conditions of article thirty-third of said treaty, all fish-oil and fish of all kinds, (except fish of the inland lakes and of the rivers falling into them, and except fish preserved in oil,) being the produce of the fisheries of the Dominion of Canada or of Prince Edward's Island, shall be admitted into the United States free of duty.

from Newfoundland. SEC. 2. That whenever the colony of Newfoundland shall give its consent to the application of the stipulations and provisions of the said articles eighteenth to twenty-fifth of said treaty, inclusive, to that colony, and the legislature thereof, and the Imperial Parliament shall pass the necessary laws for that purpose, the above enumerated articles, being the produce of the fisheries of the colony of Newfoundland, shall be admitted into the United States free of duty, from and after the date of a proclamation by the President of the United States, declaring that he has satisfactory evidence that the said colony of Newfoundland

has consented, in a due and proper manner, to have the provisions of the said articles eighteenth to twenty-fifth, inclusive, of the said treaty extended to it, and to allow the United States the full benefits of all the stipulations therein contained, and shall be so admitted free of duty, so long as the said articles eighteenth to twenty-fifth, inclusive, and article thirtieth, of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty.

Merchandise arriving at designated ports, and destined for the British possessions may be entered and conveyed in transit, without payment of duties, whenever, &c.;

SEC. 3. That from the date of the President's proclamation authorized by the first section of this act, and so long as the articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty, all goods, wares, or merchandise arriving at the ports of New York, Boston, and Portland, and any other ports in the United States which have been, or may, from time to time, be, specially designated by the President of the United States and destined for Her Britannic Majesty's possessions in North America, may be entered at the proper custom-house and conveyed in transit, without the payment of duties, through the territory of the United States, under such rules, regulations, and conditions for the protection of the revenue as the Secretary of the Treasury may, from time to time, prescribe; and, under like rules, regulations, and conditions, goods, wares, or merchandise, may be conveyed in transit, without the payment of duties, from such possessions, through the territory of the United States, for export from the said ports of the United States.

may be conveyed in transit for export.

British subjects may carry goods, &c., in British vessels without duty from place to place on the lakes and rivers of the United States, if part of the transportation is through Canada, by land-carriage and in bond.

SEC. 4. That from the date of the President's proclamation, authorized by the first section of this act, and so long as articles eighteenth to twenty-fifth, inclusive, and article thirtieth of said treaty, shall remain in force, according to the terms and conditions of article thirty-third of said treaty, all subjects of Her Britannic Majesty may carry in British vessels, without payment of duty, goods, wares, or merchandise from one port or place within the territory of the United States, upon the Saint Lawrence, the great lakes, and the rivers connecting the same, to another port or place within the territory of the United States as aforesaid: *Provided*, That a portion of such transportation is made through the Dominion of Canada by land-carriage and in bond, under such rules and regulations as may be agreed upon between the government of Her Britannic Majesty and the government of the United States: *And provided further*, That the President of the United States may, by proclamation, suspend the right of carrying provided for by this section, in case the Dominion of Canada should at any time deprive the citizens of the United States of the use of the canals in the said Dominion on terms of equality with the inhabitants of the Dominion, as provided in article twenty-seventh of said treaty: *And provided further*, That in case any export or other duty continues to be levied after the sixteenth day of June, eighteen hundred and seventy-two, on lumber or timber of any kind cut on that portion of the American territory, in the State of Maine, watered by the river Saint John and its tributaries, and floated down that river to the sea, when the same is shipped to the United States from the province of New Brunswick, that then, and in that case, the President of the United States may, by proclamation, suspend all rights of carrying provided for by this section for such period as such export or other duty may be levied.

This right may be suspended if, &c.

This act to take effect when, and not to apply to certain articles.

SEC. 5. That this act shall not take effect until the first day of July, eighteen hundred and seventy-three, and shall not apply to any article of merchandise therein mentioned which shall be held in bond on that day by the customs officers of the United States.

Approved, March 1, 1873.

March 3, 1873.

S. L., VOL. 17, CHAP. CCXXXII.—*An act to amend an act entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June sixth, eighteen hundred and seventy-two, and for other purposes.*

1872, ch. 315, *ante*, p. 252.

"Heading bolts" included in "stave bolts."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the date of the passage of this act, for all purposes relating to custom duties and importation "heading-bolts" shall be held and construed to be included under the term "stave-bolts."

Certain empty barrels may be admitted free of duty.

SECTION 2. That barrels of American manufacture exported filled with domestic petroleum and returned empty, may be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty.

Certain foreign merchandise not in public store, &c., July 31, 1872, but then in port, entitled to same benefits as though then in public store.

SECTION 3. That foreign merchandise which arrived at a port of the United States on or before the thirty-first day of July, eighteen hundred and seventy-two, and upon which duties were not paid prior to August first, eighteen hundred and seventy-two, though the same were not entered or transferred to a public store or bonded warehouse, shall be entitled to the benefits provided for in the second section of an act entitled "An act to reduce duties on imports, and to reduce internal taxes and for other purposes," approved June sixth, eighteen hundred and seventy-two, the same as such merchandise would have been entitled to had it actually been in public store or bonded warehouse on, or prior to the thirty-first day of July, eighteen hundred and seventy-two: *Provided*, That the owner of such merchandise shall, within thirty days from the passage of this act, make application therefor in writing to the collector of the port at which such merchandise arrived.

Application therefor to be made within thirty days.

Imported gloves protected by trade mark not to be appraised at less, &c.

SECTION 4. That on kid and all other gloves imported into the United States from foreign countries there shall be no discrimination in determining by appraisement the foreign market value of such goods, whether protected by trade-mark or not, and that in no case shall the goods so protected by trade-mark be appraised at a less foreign market value than the like goods not so protected; and no sale or pretended sale of such goods shall be held to fix the value of the same.

No sale to fix the value.

Bonds for exportation of distilled spirits to be canceled upon proof, &c.

1868, ch. 186, § 55, vol. 15, p. 148, S. L.

SECTION 5. That section fifty-five of the act of July twentieth, eighteen hundred and sixty-eight, as amended by the act of June sixth, eighteen hundred and seventy-two, be further amended by adding to the first paragraph of said section the words: "*Provided further*, That the bonds required to be given for the exportation of distilled spirits shall be cancelled upon the presentation of satisfactory proof and certificates that said distilled spirits have been landed at the port of destination named in the bill of lading, or upon satisfactory proof that after shipment the same were lost at sea without fault or neglect of the owner or shipper thereof.

Approved, March 3, 1873.

February 14, 1873.

S. L., VOL. 17, CHAP. CXXXVII.—*An act authorizing the Secretary of the Treasury to refund the differential duty on articles actually on ship-board in French vessels destined for the United States on the fifth of November, eighteen hundred and seventy-two.*

Discriminating duty paid on goods, &c., in French vessels, on, &c., to be refunded.

Be it enacted by the Senate and House of Representatives of the United States of America, in Congress assembled, That goods, wares, and merchandise imported in French vessels from countries other than France, and which were on ship-board and bound to the United States on the fifth day of November, eighteen hundred and seventy-two, are hereby relieved from liability to discriminating duty under the seventeenth section of the act of June thirtieth, eighteen hundred and sixty-four, revived on such goods by the proclamation of the President of the United States, dated October thirtieth, eighteen hundred and seventy-two; and the Secretary of the Treasury is hereby authorized, in any such case, to refund such discriminating duty which may have been

1864, ch. 171, § 17, vol. 13, p. 215. See p. 216, this vol. S. L.

See appendix for proclamation No. 14.

paid on such goods, wares, and merchandise, out of any money in the treasury not otherwise appropriated.

Approved, February 14, 1873.

S. L., VOL. XVIII, CHAP. 163.—*An act in relation to the customs duties on imported fruits.* May 9, 1874.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is hereby directed to suspend the repayment of all duties heretofore paid on imported fruits until further legislation by Congress authorizing the same, or until the final decision of the Supreme Court, except in cases where suits in court have been discontinued by instructions of the Secretary of the Treasury. And the error in the punctuation of the clause relating to fruit-plants in the fifth section of the act approved June six, eighteen hundred and seventy-two, entitled "An act to reduce duties on imports, and to reduce internal taxes, and for other purposes," of inserting a comma instead of a hyphen after the word "fruit" is hereby corrected, and said clause shall read as follows: Fruit-plants tropical and semi-tropical for the purpose of propagation or cultivation: *Provided*, That the duties imposed by virtue of this amendment shall not be levied or collected upon fruits entered for consumption at any port of entry prior to July first, eighteen hundred and seventy-four.

Repayment of duties on imported fruit suspended.

Error corrected.

1872, ch. 315, § 5, vol. 17, p. 235, S. L. (See p. 254, this vol.)

Proviso.

Approved, May 9, 1874.

S. L., VOL. XVIII, CHAP. 203.—*An act to amend an act entitled "An act to amend an act entitled 'An act to reduce duties on imports and to reduce internal taxes, and for other purposes,'" approved March third, eighteen hundred and seventy-three.* June 3, 1874.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section third of an act entitled "An act to amend an act entitled 'An act to reduce duties on imports, and to reduce internal taxes, and for other purposes,'" approved March third, eighteen hundred and seventy-three, be amended so as to read as follows:

Amendment of 1873, ch. 232, § 3, vol. 17, p. 559, S. L.

See p. 262, this vol.

"SEC. 3. That foreign merchandise which arrived at a port of the United States on or before the thirty-first day of July, eighteen hundred and seventy-two, and upon which duties were not paid prior to August first, eighteen hundred and seventy-two, though the same were not entered or transferred to a public store or bonded warehouse, shall be entitled to the benefits provided for in the eighth section of the act entitled 'An act to reduce duties on imports, and to reduce internal taxes, and for other purposes,' approved June sixth, eighteen hundred and seventy-two, the same as such merchandise would have been entitled to had it actually been in public store or bonded warehouse on or prior to the thirty-first day of July, eighteen hundred and seventy-two: *Provided*, That the owner of such merchandise shall, within thirty days from the passage of this act make application therefor in writing to the collector of the port at which such merchandise arrived."

Merchandise in port July 31, 1872, entitled to certain benefits.

1872, ch. 315, § 8, vol. 17, pp. 237, 238, S. L.

See p. 258, this vol

Application to be made within thirty days.

Approved, June 3, 1874.

S. L., VOL. XVIII, p. 82, CHAP. 310.—*An act to admit free of duty articles intended for the International Exhibition of eighteen hundred and seventy-six.* June 18, 1874.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all articles which shall be imported for the sole purpose of exhibition at the International Exhibition, to be held in the city of Philadelphia in the year eighteen hundred and seventy-six, shall be admitted without the payment of duty or of customs fees or charges, under such regulations as the Secretary of the

Articles imported for International Exhibition to be admitted free of duty.

If sold or withdrawn, &c., to be subject to duty.

Treasury shall prescribe: *Provided*, That all such articles as shall be sold in the United States or withdrawn for consumption therein at any time after such importation, shall be subject to the duties, if any, imposed on like articles by the revenue laws in force at the date of importation: *And provided further*, That in case any articles imported under the provisions of this act, shall be withdrawn for consumption or shall be sold, without payment of duty as required by law, all the penalties prescribed by the revenue laws shall be applied and enforced against such articles and against the persons who may be guilty of such withdrawal or sale.

Enforcement of penalties.

Approved, June 18, 1874.

June 22, 1874.

S. L., VOL. 18, P. 194, CHAP. CCCXCVIII.—*An act to admit free of duty merchandise sunk for two years and afterward recovered.*

Certain sunk and abandoned merchandise may be admitted duty free.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever any ship or vessel, laden with merchandise in whole or in part subject to duty, shall have been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States and within its limits, and shall have remained so sunk for the period of not less than two years, and shall be abandoned by the owners thereof, any person or persons, who may raise any portion of the cargo of such ship or vessel, shall be permitted to bring the merchandise so recovered into the port nearest to the place where such ship or vessel was so sunk free from the payment of any duty thereupon, and without being obliged to enter the same at the custom house, under such rules and regulations as the Secretary of the Treasury may prescribe.

Approved, June 22, 1874.

Act of June 22, 1874.

S. L., VOL. 18, P. 190.—*Import goods entered and passed free of duty.*

Settlements, after one year, in absence of fraud or protest, to be conclusive.

SEC. 21. That whenever any goods, wares, and merchandise shall have been entered and passed free of duty, and whenever duties upon any imported goods, wares, and merchandise shall have been liquidated and paid, and such goods, wares, and merchandise shall have been delivered to the owner, importer, agent, or consignee, such entry and passage free of duty and such settlement of duties shall, after the expiration of one year from the time of entry, in the absence of fraud and in the absence of protest by the owner, importer, agent, or consignee, be final and conclusive upon all parties.

Suits to be commenced within three years.

SEC. 22. That no suit or action to recover any pecuniary penalty or forfeiture of property accruing under the customs revenue laws of the United States shall be instituted unless such suit or action shall be commenced within three years after the time when such penalty or forfeiture shall have accrued: *Provided*, That the time of the absence from the United States of the person subject to such penalty or forfeiture, or of any concealment or absence of the property, shall not be reckoned within this period of limitation.

Time of absence from United States of person subject to penalty not counted.

Act approved June 22, 1874.

February 8, 1875.

S. L., VOL. 18, CHAP. XXXVI.—*An act to amend existing customs and internal-revenue laws, and for other purposes.*

P. 268, sec. 6, this vol.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the date of the passage of this act, in lieu of the duties heretofore imposed on the importation of the goods, wares, and merchandise hereinafter specified, the following rates of duty shall be exacted, namely: On spun silk, for filling, in skeins or cops, thirty-five per centum ad valorem; on silk in the gum, not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem; on floss-silks, thirty-five

Customs duties imposed.

Spun silk, silk in gum, floss-silk, sewing silk.

per centum ad valorem; on sewing-silk, in the gum or purified, forty per centum ad valorem; on lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem; on all goods, wares, and merchandise not otherwise herein provided for, made of silk, or of which silk is the component material of chief value, irrespective of the classification thereof for duty by or under previous laws, or of their commercial designation, sixty per centum ad valorem: *Provided*, That this act shall not apply to goods, wares, or merchandise which have, as a component material thereof, twenty-five per centum or over in value of cotton, flax, wool or worsted.

Cloth fit for buttons exclusively.

Goods of which silk is component material of chief value, &c.

Goods of which 25 per centum of component material in cotton, flax, wool, or worsted.

SEC. 2. That from and after the passage of this act, in lieu of the duties now imposed by law on the merchandise hereinafter enumerated, imported from foreign countries, there shall be levied, collected, and paid the following duties, that is to say:

On all still wines imported in casks, forty cents per gallon.

Still wines.

On all still wines imported in bottles, one dollar and sixty cents per case of one dozen bottles, containing each not more than one quart and more than one pint, or twenty-four bottles, containing each not more than one pint; and any excess beyond those quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be collected on the bottles: *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *Provided also*, That there shall be an allowance of five per centum, and no more, on all effervescing wines, liquors, cordials, and distilled spirits, in bottles, to be deducted from the invoice quantity in lieu of breakage.

Imported wines containing more than 24 per centum of alcohol.

Deduction for breakage.

SEC. 3. That all imported wines of the character provided for in the preceding section which may remain in public store or bonded warehouse on the day this act shall take effect shall be subject to no other duty upon the withdrawal thereof for consumption than if the same were imported after that day: *Provided*, That any such wines remaining on shipboard within the limits of any port of entry in the United States on the day aforesaid, duties unpaid, shall, for the purposes of this section, be considered as constructively in public store or bonded warehouse.

Wines in public store when this act takes effect.

SEC. 4. That on and after the date of the passage of this act, in lieu of the duties imposed by law on the articles in this section enumerated, there shall be levied, collected, and paid on the goods, wares, and merchandise in this section enumerated and provided for, imported from foreign countries, the following duties and rates of duties, that is to say:

On hops, eight cents per pound.

Hops.

On chromate and bichromate of potassa, four cents per pound.

Chromate of potassa, &c.

On macaroni and vermicelli, and on all similar preparations, two cents per pound.

Macaroni, &c.

On nitro-benzole, or oil of mirbane, ten cents per pound.

Nitro-benzole,

On tin in plates or sheets and on terne and tagger's tin, one and one-tenth cents per pound.

Tin plates, &c.

On anchovies and sardines, packed in oil or otherwise, in tin boxes, fifteen cents per whole box, measuring not more than five inches long, four inches wide, and three and one-half inches deep; seven and one-half cents for each half-box, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep; and four cents for each quarter-box, measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and one-half inches deep; when imported in any other form, sixty per centum ad valorem: *Provided*, That cans or packages made of tin or other material containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, shall be subject to a duty of one cent and a half on each can or package; and when exceeding one quart, shall be subject to an additional duty of one cent and a half for each additional quart, or fractional part thereof.

Anchovies and sardines.

Packages of fish heretofore free.

Yellow sheathing-metal and yellow-metal bolts.

SEC. 5. That yellow sheathing-metal and yellow-metal bolts, of which the component part of chief value is copper, shall be deemed manufactures of copper, and shall pay the duty now prescribed by law for manufactures of copper, and shall be entitled to the drawback allowed by law to copper and composition-metal whenever the same shall be used in the construction or equipment or repair of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States.

SEC. 6. That section four of the act entitled "An act to reduce duties on imports and to reduce internal taxes, and for other purposes," approved June sixth, eighteen hundred and seventy-two, be, and the same is hereby, amended by striking out the thirtieth paragraph of said section in relation to the duty on Moisic iron; and from and after the passage of this act, the duty on Moisic iron, of whatever condition, grade, or stage of manufacture, shall be the same as on all other species of iron of like condition, grade, or stage of manufacture.

1872, ch. 315, § 4, vol. 17, p. 233.

Moisic iron.

R. S., 2504, p. 467.

Jute-butts.

SEC. 7 That the duty on jute-butts shall be six dollars per ton: *Provided*, That all machinery not now manufactured in the United States adapted exclusively to manufactures from the fiber of the ramie, jute, or flax, may be admitted into the United States free of duty for two years from the first of July, eighteen hundred and seventy-five: *And provided further*, That bags, other than of American manufacture, in which grain shall have been actually exported from the United States, may be returned empty to the United States free of duty, under regulations to be prescribed by the Secretary of the Treasury.

New machinery for manufactures from ramie, &c.

Foreign bags used in export of grain.

SEC. 8. That on and after the date of the passage of this act, the importation of the articles enumerated and described in this section shall be exempt from duty, that is to say:

Alizarine.

Alizarine.

Quicksilver.

Quicksilver.

Ship-planking, &c.

Ship-planking and handle-bolts.

Spurs and stilts.

Spurs and stilts used in the manufacture of earthen, stone, or crockery ware.

Seed of sugar-beet.

Seed of the sugar-beet.

Barrels and grain bags, used in exporting, &c.

SEC. 9. That barrels and grain-bags, the manufacture of the United States, when exported filled with American products, or exported empty and returned filled, with foreign products, may be returned to the United States free of duty, under such rules and regulations as shall be prescribed by the Secretary of the Treasury; and the provisions of this section shall apply to and include shooks, when returned as barrels or boxes as aforesaid.

Drawback on materials of certain cartridges.

SEC. 10. That where bullets and gunpowder, manufactured in the United States and put up in envelopes or shells in the form of cartridges, such envelope or shell being made wholly or in part of domestic materials, are exported, there shall be allowed on the bullets or gunpowder, on the materials of which duties have been paid, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawback respectively.

Oaths of subordinate customs-officers, before whom and how taken.

SEC. 11. That the oaths now required to be taken by subordinate officers of the customs may be taken before the collector of the customs in the district in which they are appointed, or before any officer authorized to administer oaths generally; and the oaths shall be taken in duplicate, one copy to be transmitted to the Commissioner of Customs, and the other to be filed with the collector of customs for the district in which the officer appointed acts. And in default of taking such oath, or transmitting a certificate thereof, or filing the same with the collector, the party failing shall forfeit and pay the sum of two hundred dollars, to be recovered, with cost of suit, in any court of competent jurisdiction, to the use of the United States.

Penalty.

Approved, February 8, 1875.

S. L., VOL. 18, CHAP. 127.—*An act to further protect the sinking-fund and provide for the exigencies of the Government.* March 3, 1875.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act there shall be levied and collected on all distilled spirits thereafter produced in the United States, a tax of ninety cents on each proof gallon, or wine-gallon when below proof, to be paid by the distiller, owner or person having possession thereof, before removal from the distillery bonded warehouse; and so much of section three thousand two hundred and fifty-one of the Revised Statutes of the United States as is inconsistent herewith is hereby repealed.

Tax on distilled spirits.

When payable.

R. S., 3251, p. 630, repealed in part.

SEC. 2. That section three thousand three hundred and sixty-eight of the Revised Statutes be, and the same is hereby, amended by striking out the words "twenty cents a pound", and inserting in lieu thereof, the words "twenty-four cents a pound"; and that section three thousand three hundred and ninety-four of the Revised Statutes be, and the same is hereby, amended by striking out the word "five" whenever it occurs therein, and inserting instead thereof the word "six", and by striking out the word "fifty" and inserting instead thereof the words "seventy-five": *Provided*, That the increase of tax therein provided for shall not apply to tobacco on which the tax under existing law shall have been paid when this act takes effect. *And provided further*, That whenever it shall be shown to the satisfaction of the Secretary of the Treasury by testimony under oath that any person liable to pay the increased tax by this section imposed had prior to the tenth day of February, eighteen hundred and seventy-five, made a contract for the future delivery of such tobacco, cigars, and cigarettes at a fixed price, which contract was in writing prior to that date, such tobacco may be delivered to the contracting party entitled thereto under special permit from the Commissioner of Internal Revenue provided therefor, without previous payment of such additional tax; but the said additional tax shall be a lien thereon, and shall be paid by and collected from the purchaser under such contract before the sale or removal thereof by him, and when demanded by the collector of internal revenue for the district to which the same shall be removed for delivery to the purchaser; and any sale or removal by such purchaser, prior to the payment of such tax, shall subject him and such tobacco so sold or removed to all the penalties and processes of law provided in the case of manufacturers of tobacco so selling or removing tobacco to avoid the payment of tax.

R. S., 3368, p. 662, amended.

Tax on tobacco and snuff.

R. S., 3394, p. 670.

Tax on cigars.

Proviso.

Contracts prior to February 10, 1875, for future delivery, by whom tax to be paid.

Sale by purchaser without payment of additional tax, forfeitures, and penalties.

SEC. 3. That on all molasses, concentrated molasses, tank-bottoms, syrup of sugar cane juice, melada, and on sugars according to the Dutch standard in color, imported from foreign countries, there shall be levied, collected and paid, in addition to the duties now imposed in schedule G, section two thousand five hundred and four of the Revised Statutes, an amount equal to twenty-five per centum of said duties as levied upon the several articles and grades therein designated: *Provided*, That concentrated melada, or concrete, shall hereafter be classed as sugar dutiable according to color by the Dutch standard; and melada shall be known and defined as an article made in the process of sugar-making being the cane-juice boiled down to the sugar point and containing all the sugar and molasses resulting from the boiling-process and without any process of purging or clarification, and any and all products of the sugar-cane imported in bags, mats, baskets or other than tight packages shall be considered sugar and dutiable as such. *And provided further*, That of the drawback on refined sugars exported allowed by section three thousand and nineteen of the Revised Statutes of the United States, only one per centum of the amount so allowed shall be retained by the United States.

Duties on molasses, sugars, &c.

R. S., sec. 2504.

See p. 239, this vol.

Concentrated melada, how classed.

Melada defined.

Products of sugar imported in bags, &c., considered sugar.

Drawback on refined sugars, amount retained.

R. S., 3019, p. 585, amended.

SEC. 4. That so much of section two thousand five hundred and three of the Revised Statutes as provides that only ninety per centum of the several duties and rates of duty imposed on certain articles therein enumerated by section two thousand five hundred and four shall be

R. S., 2503, proviso, p. 462, repealed.

See p. 268, sec. 2, this vol.

R. S., 2504, p. 463. See p. 238, this vol., sec. 21.

levied, collected, and paid be, and the same is hereby, repealed; and the several duties and rates of duty prescribed in said section two thousand five hundred and four shall be and remain as by that section levied, without abatement of ten per centum as provided in section two thousand five hundred and three.

Increase of duties, when not applicable.

SEC. 5. That the increase of duties provided by this act shall not apply to any goods, wares, or merchandise actually on shipboard and bound to the United States, on or before the tenth day of February, eighteen hundred and seventy-five, nor on any such goods, wares, or merchandise on deposit in warehouses or public stores at the date of the passage of this act.

Bolting-cloths free.

SEC. 6. That nothing contained in the act entitled "An act to amend existing customs and internal-revenue laws, and for other purposes", approved February eighth, eighteen hundred and seventy-five, shall be construed to impose any duty on bolting-cloths theretofore admitted free of duty; nor to require the use of a stamp upon the receipt in the receipt-book of a savings-bank or institution for savings having no capital stock, and doing no other business than receiving deposits to be loaned or invested for the sole benefit of the parties making such deposits without profit or compensation to the association or company, when money is paid to a depositor on his pass-book.

No stamp on receipt in receipt-book of savings-bank. 1875, ch. 36, ante, pp. 264, 275, this vol.

Approved, March 3, 1875.

March 3, 1875.

S. L., VOL. 18, CHAP. CXXXVI.—*An act restricting the refunding of custom duties and prescribing certain regulations of the Treasury Department.*

Duties on imports, when and how refunded.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no moneys collected as duties on imports, in accordance with any decision, ruling, or direction previously made or given by the Secretary of the Treasury, shall, except as hereinafter provided, be refunded or repaid, unless in accordance with the judgment of a circuit or district court of the United States giving construction to the law, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States; or unless in pursuance of a special appropriation for the particular refund or repayment to be made: *Provided*, That whenever the Secretary shall be of opinion that such duties have been assessed and collected under an erroneous view of the facts in the case, he may authorize a re-examination and reliquidation in such case, and make such refund in accordance with existing laws as the facts so ascertained shall, in his opinion, justify; but no such reliquidation shall be allowed unless protest and appeal shall have been made as required by law: *Provided further*, That the restrictive provisions of this act shall not apply to such personal and household effects and other articles, not merchandise, as are by law exempt from duty: *And provided also*, That this act shall not affect the refund of excess of deposits based on estimated duties nor prevent the correction of errors in liquidation, whether for or against the Government, arising solely upon errors of fact discovered within one year from the date of payment, and, when in favor of the Government, brought to the notice of the collector within ten days from the date of discovery.

Proviso; refund in cases of error of fact.

Cases of personal and household effects.

Excess of deposits on estimated duties.

Decisions of Secretary of Treasury on customs duties, not to be modified by same or succeeding Secretary, except, &c.

SEC. 2. That no ruling or decision once made by the Secretary of the Treasury, giving construction to any law imposing customs duties, shall be reversed or modified adversely to the United States, by the same or a succeeding Secretary, except in concurrence with an opinion of the Attorney-General recommending the same, or a judicial decision of a circuit or district court of the United States conflicting with such ruling or decision, and from which the Attorney-General shall certify that no appeal or writ of error will be taken by the United States: *Provided*, That the Secretary of the Treasury may in his discretion, decline to acquiesce in the judgment, decision, or ruling of an inferior court upon any question affecting the interests of the United States, when, in his

Secretary may require appeal from judgment of inferior court.

opinion, such interests require a final adjudication of such question by the court of last resort.

SEC. 3. That the Secretary of the Treasury shall have power to make such regulations, not inconsistent with law, as may be necessary to carry this act into effect. Regulations in pursuance of this act.

SEC. 4. That the Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together with copies of the rulings under which repayments were made: *Provided*, That in all cases where the Secretary of the Treasury shall so request the Attorney-General shall take an appeal to the Supreme Court. Annual statement of moneys refunded. Appeals to Supreme Court on request of Secretary.

Approved, March 3, 1875.

S. L., VOL. 19, P. 625.—*A Proclamation by the President of the United States of America. Convention between the United States of America and His Majesty the King of the Hawaiian Islands. Commercial reciprocity. Concluded January 30, 1875; ratification advised by Senate March 18, 1875; ratified by President May 31, 1875; ratified by King of Hawaiian Islands April 17, 1875; ratifications exchanged at Washington June 3, 1875; proclaimed June 3, 1875.*

Concluded January 30, 1875.

Proclaimed June 3, 1875.

Whereas a Convention between the United States of America and His Majesty the King of the Hawaiian Islands, on the subject of Commercial Reciprocity, was concluded and signed by their respective Plenipotentiaries, at the city of Washington, on the thirtieth day of January, one thousand eight hundred and seventy-five, which convention, as amended by the contracting parties, is word for word as follows: Preamble. See p. 272 of this vol., for act to carry convention into effect.

The United States of America and His Majesty the King of the Hawaiian Islands, equally animated by the desire to strengthen and perpetuate the friendly relations which have heretofore uniformly existed between them, and to consolidate their commercial intercourse, have resolved to enter into a Convention for Commercial Reciprocity. For this purpose, the President of the United States has conferred full powers on Hamilton Fish, Secretary of State, and His Majesty the King of the Hawaiian Islands has conferred like powers on Honorable Elisha H. Allen, Chief Justice of the Supreme Court, Chancellor of the Kingdom, Member of the Privy Council of State, His Majesty's Envoy Extraordinary and Minister Plenipotentiary to the United States of America, and Honorable Henry A. P. Carter, Member of the Privy Council of State, His Majesty's Special Commissioner to the United States of America. Contracting parties. See p. 425, paragraph 182, this vol.

And the said Plenipotentiaries, after having exchanged their full powers, which were found to be in due form, have agreed to the following articles.

ARTICLE I.

For and in consideration of the rights and privileges granted by His Majesty the King of the Hawaiian Islands in the next succeeding article of this convention and as an equivalent therefor, the United States of America hereby agree to admit all the articles named in the following schedule, the same being the growth and manufacture or produce of the Hawaiian Islands, into all the ports of the United States free of duty. Hawaiian products to be admitted free of duty.

SCHEDULE.

Arrow-root; castor oil; bananas; nuts, vegetables, dried and undried, preserved and unpreserved; hides and skins undressed; rice; pulu; seeds, plants, shrubs or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" syrups of sugar-cane, melado, and molasses; tallow. Schedule.

ARTICLE II.

American products to be admitted free of duty.

For and in consideration of the rights and privileges granted by the United States of America in the preceding article of this convention, and as an equivalent therefor, His Majesty, the King of the Hawaiian Islands hereby agrees to admit all the articles named in the following schedule, the same being the growth, manufacture or produce of the United States of America, into all the ports of the Hawaiian Islands, free of duty.

SCHEDULE.

Schedule.

Agricultural implements; animals; beef, bacon, pork, ham and all fresh, smoked or preserved meats; boots and shoes; grain, flour, meal and bran, bread and breadstuffs, of all kinds; bricks, lime and cement; butter, cheese, lard, tallow, bullion; coal; cordage, naval stores including tar, pitch, resin, turpentine raw and rectified; copper and composition sheathing; nails and bolts; cotton and manufactures of cotton bleached, and unbleached, and whether or not colored, stained, painted or printed; eggs; fish and oysters, and all other creatures living in the water, and the products thereof; fruits, nuts, and vegetables, green, dried or undried, preserved or unpreserved; hardware; hides, furs, skins and pelts, dressed or undressed; hoop iron, and rivets, nails, spikes and bolts, tacks, brads or sprigs; ice; iron and steel and manufactures thereof; leather; lumber and timber of all kinds, round, hewed, sawed, and unmanufactured in whole or in part; doors, sashes and blinds; machinery of all kinds, engines and parts thereof; oats and hay; paper, stationery and books, and all manufactures of paper or of paper and wood; petroleum and all oils for lubricating or illuminating purposes; plants, shrubs, trees and seeds; rice; sugar, refined or unrefined; salt; soap; shooks, staves and headings; wool and manufactures of wool, other than ready made clothing; wagons and carts for the purposes of agriculture or of drayage; wood and manufactures of wood, or of wood and metal except furniture either upholstered or carved and carriages; textile manufactures, made of a combination of wool, cotton, silk or linen, or of any two or more of them other than when ready made clothing; harness and all manufactures of leather; starch; and tobacco, whether in leaf or manufactured.

ARTICLE III.

Evidence as to growth, manufacture, &c., how established.

The evidence that articles proposed to be admitted into the ports of the United States of America, or the ports of the Hawaiian Islands, free of duty, under the first and second articles of this convention, are the growth, manufacture or produce of the United States of America or of the Hawaiian Islands respectively shall be established under such rules and regulations and conditions for the protection of the revenue as the two Governments may from time to time respectively prescribe.

ARTICLE IV.

No export duty to be imposed on free articles.

No export duty or charges shall be imposed in the Hawaiian Islands or in the United States, upon any of the articles proposed to be admitted into the ports of the United States or the ports of the Hawaiian Islands free of duty, under the first and second articles of this convention.

No lease, &c., of Hawaiian ports, and no other nation to have same privileges as United States.

It is agreed, on the part of His Hawaiian Majesty, that, so long as this treaty shall remain in force, he will not lease or otherwise dispose of or create any lien upon any port, harbor, or other territory in his dominions, or grant any special privilege or rights of use therein, to any other power, state or government, nor make any treaty by which any other nation shall obtain the same privileges, relative to the admission of any articles free of duty, hereby secured to the United States.

ARTICLE V.

When to take effect

The present convention shall take effect as soon as it shall have been approved and proclaimed by His Majesty the King of the Hawaiian Islands, and shall have been ratified and duly proclaimed on the part of the Government of the United States, but not until a law to carry it into operation shall have been passed by the Congress of the United States of America. Such assent having been given and the ratifications of the convention having been exchanged as provided in article VI, the convention shall remain in force for seven years, from the date at which it may come into operation; and further, until the expiration of twelve months after either of the high contracting parties shall give notice to the other of its wish to terminate the same; each of the high contracting parties being at liberty to give such notice to the other at the end of said term of seven years, or at any time thereafter.

See p. 666 of vol. 19, S. L., and p. 272 of this vol.

How long to remain in force.

ARTICLE VI.

Exchange of ratifications.

The present convention shall be duly ratified, and the ratifications exchanged at Washington city, within eighteen months from the date hereof, or earlier if possible.

Signature.

In faith whereof the respective Plenipotentiaries of the high contracting parties have signed this present convention, and have affixed thereto their respective seals.

Done in duplicate, at Washington, the thirtieth day of January, in the year of our Lord one thousand eight hundred and seventy-five.

[SEAL.] HAMILTON FISH.
[SEAL.] ELISHA H. ALLEN.
[SEAL.] HENRY A. P. CARTER.

Ratification.

And whereas the said convention, as amended, has been duly ratified on both parts, and the respective ratifications were exchanged in this city on this day:

Proclamation.

Now, therefore, be it known that I, ULYSSES S. GRANT, President of the United States of America, have caused the said convention to be made public, to the end that the same, and every clause and article thereof, may be observed and fulfilled with good faith by the United States and the citizens thereof.

In witness whereof I have hereunto set my hand, and caused the seal of the United States to be affixed.

Done at the city of Washington this third day of June, in the year of our Lord one thousand eight hundred and seventy-five, [SEAL.] and of the Independence of the United States the ninety-ninth.

U. S. GRANT.

By the President:
HAMILTON FISH,
Secretary of State.

S. L., VOL. 19, CHAP. CXXIV.—*An act to refund and remit certain duties to Peter Wright and Sons.*

June 12, 1876.

Refund and remission of duties to Peter Wright & Sons.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to refund to Peter Wright and Sons, of Philadelphia, the amount of duties paid by them upon the entry of three thousand and fifty bags of potato-farina, imported per ships "Vaderland" and "Nederland," in the months of April and June, eighteen hundred and seventy four, and to remit any claim on the part of the United States for duties upon three hundred bags of the same, entered by said parties in December, eighteen hundred and seventy-three, and February, eighteen hundred and seventy

Proviso

four, which had been admitted to entry free of duty: *Provided*, That from the amount of duties paid there shall be deducted an amount equal to all the profits which had been realized by said Peter Wright and Sons upon the sale of the article so imported, to be ascertained as the said Secretary shall direct.

Approved, June 12, 1876.

July 20, 1876.

Vol. 19, S. L., pp. 3, 34, 45, 211, 213.

S. L., VOL. 19, P. 214 [No. 15].—*Joint resolution to amend the act approved June eighteenth, eighteen hundred and seventy-four, relating to the admission of articles intended for the International Exhibition of eighteen hundred and seventy-six.*

1874, ch. 310, 18 Stat., 82, amended. See p. 263, this vol.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the act approved June eighteenth, eighteen hundred and seventy-four entitled "An act to admit free of duty articles intended for the International Exhibition of eighteen hundred and seventy-six" be and the same is hereby so

Imported goods may be sold in Centennial Exhibition.

amended as to permit the sale and delivery, during the exhibition, of goods, wares, and merchandise heretofore imported and now in the Exhibition Buildings, subject to such additional regulations for the security of the revenue and the collection of duties thereon as the Secretary of the Treasury may, in his discretion prescribe.

Entire stock of exhibitor liable for duties.

SEC. 2. That the entire stock of each exhibitor, consisting of goods, wares and merchandise imported by him and now in said buildings, is hereby declared liable for the payment of duties accruing on any portion thereof, in case of the removal of such portion from said buildings without payment of the lawful duties thereon.

R. S. 3082, p. 595.

SEC. 3. That the penalties prescribed by, and the provisions contained in, section three thousand and eighty-two of the Revised Statutes, shall be deemed and held to apply in the case of any goods, wares

Penalties made applicable.

or merchandise now in said buildings sold, delivered or removed without payment of duties, in the same manner as if such goods, wares or merchandise had been imported contrary to law; and the article or articles so sold, delivered or removed, shall be deemed and held to have been so imported, with the knowledge of the parties respectively concerned in such sale, delivery or removal.

Approved, July 20, 1876.

August 15, 1876.

S. L., VOL. 19, CHAP. CCXC.—*An act to carry into effect a convention between the United States of America and His Majesty the King of the Hawaiian Islands, signed on the thirtieth day of January, eighteen hundred and seventy-five.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever the President

Certain products of Hawaiian Islands to be admitted into United States free of duty.

of the United States shall receive satisfactory evidence that the legislature of the Hawaiian Islands have passed laws on their part to give full effect to the provisions of the convention between the United States and his Majesty the King of the Hawaiian Islands, signed on the thir-

S. L., vol. 19, pp. 625, 666.

Also see p. 269, this vol., for proclamation, and convention.

tieth day of January, eighteen hundred and seventy-five, he is hereby authorized to issue his proclamation declaring that he has such evidence; and thereupon, from the date of such proclamation, the following articles, being the growth and manufacture or produce of the Hawaiian Islands, to wit, arrow-root; castor-oil; bananas; nuts; vegetables, dried and undried, preserved and unpreserved; hides and skins, undressed; rice; pulu; seeds; plants; shrubs, or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as "Sandwich Island sugar;" syrups of sugar-cane, melado, and molasses; tallow, shall be introduced into the United States free of duty so long as the said convention shall remain in force.

Approved, August 15, 1876.

S. L., VOL. 21, CHAP. LXIV.—*An act to put salts of quinine and sulphate of quinine on the free list.* July 1, 1879.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act the importation of salts of quinine and sulphate of quinine shall be exempt from customs duties; and all laws inconsistent herewith are hereby repealed. Quinine on free list.

Approved, July 1, 1879.

S. L., VOL. 21, p. 309 [No. 52].—*Joint resolution for the relief of certain persons in respect of duties demanded of them upon the import of certain articles named therein.* June 14, 1880.

Whereas, by a circular of the Secretary of the Treasury issued in eighteen hundred and seventy-eight, after a decision of a case between the United States and an importer in the circuit court of the United States for the southern district of New York, all the articles named in the following resolution were directed to be imported on payment of a duty of thirty-five per cent ad valorem: and Preamble.

Whereas, the Secretary of the Treasury by letter of March twelfth, eighteen hundred and eighty, to the House of Representatives has communicated his purpose to revoke said circular, and subject said articles to the specific duty imposed by existing law on all band, hoop and scroll iron; and

Whereas, it is represented, that confiding in the said circular of the year eighteen hundred and seventy-eight parties have contracted for such articles to be imported under the duty of thirty-five per centum ad valorem, and it is right and proper to relieve them from the effect of the change of orders by the Secretary of the Treasury upon his construction of the existing law, but without intending to alter existing law, or to interpret by legislative act the effect thereof, leaving that to the judicial tribunals, except as to the special cases herein provided for: Therefore,

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby authorized and directed to cause to be levied upon all articles under the designation of "cut hoops", "hoops cut to length", "hoops cut and punched", and "barrel hoops", the duty of thirty-five per centum ad valorem, which shall be shown to the satisfaction of the Secretary of the Treasury to have been ordered under bona fide and absolute contracts made and entered into prior to March twelfth, eighteen hundred and eighty, and which shall be imported from any foreign country into the United States, prior to the first day of January, eighteen hundred and eighty-one. Contracts prior to March 12, 1880, for cut hoops, barrel hoops, &c., made subject to duty of 35 per cent ad valorem.

And the amount of any duties in excess of thirty-five per centum ad valorem, paid since the twelfth day of March, eighteen hundred and eighty, upon any of the articles hereinbefore named, which shall be shown as aforesaid to have been imported under such contracts, shall be refunded to the parties entitled thereto out of any money in the Treasury, not otherwise appropriated. Duties paid in excess of 35 per cent ad valorem refunded.

Approved, June 14, 1880.

VOL. 22, p. 741 [No. 10].—*Joint resolution in behalf of the American Company of Revisers of the New Testament for return and remission of duties.* March 11, 1882.

Whereas, two thousand one hundred copies of the book known as the revision of the New Testament of our Lord and Savior Jesus Christ printed by the University Presses of Oxford, and Cambridge in England, and being the joint and gratuitous work of two companies of translators, one in England and one in the United States, were sent, under the direction of the English Company of Revisers, to and Remission and refund of duties paid on certain copies of the revised edition of the New Testament. Preamble.

for the use and distribution of the American Company of Revisers and were heretofore imported at the port of New York for or on behalf of the American Company of Revisers, and the duties paid thereon; and,

Whereas, the revision of the translation of the Old Testament Scriptures is now progressing under similar auspices, and the same is to be printed in a similar manner, and copies of them will be required for the use and distribution of the American Company of Revisers: Therefore,

Secretary of the Treasury, after satisfactory examination, to make payment to.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and is hereby, authorized and directed to ascertain the facts of such past and expected importations of the revisions of the Bible, and if he shall be satisfied that they are substantially as above set forth, then to refund and repay, out of any moneys in the Treasury not otherwise appropriated, to the American Company of Revisers, of which Reverend Doctor Philip Schaff of New York is chairman, and Reverend Doctor Henry Day of New York is secretary, through and by said officers the amount of duties heretofore paid upon the said books so imported; and that he be, and further is, authorized and directed to remit the duties upon, and to admit to entry free of duty or custom, the books containing the revision of the Old Testament which may be hereafter imported from England by or on behalf of the American Company of Revisers, for their use and distribution as above set forth,

Philip Schaff and Henry Day, chairman and secretary, of American Company of Revisers, certain copies of revision of Old Testament, duty free, &c.

Proviso.

Provided, That future importations of said revision of the Bible for the purpose set forth in this act, shall not exceed two thousand copies.

Approved, March 11. 1882.

May 4, 1882.

S. L., VOL. 22, CHAP. CXX.—*An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope.*

Repeal of discriminating duties on goods produced east of the Cape of Good Hope when imported from places west of the Cape of Good Hope, from and after January 1, 1883.

R. S., 2501, 459, repealed.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section two thousand five hundred and one of the Revised Statutes of the United States which reads as follows:

"There shall be levied, collected and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope (except wool, raw cotton and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine,) when imported from places west of the Cape of Good Hope, a duty of ten per centum ad valorem in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production", be and the same is hereby repealed from and after the first day of January, eighteen hundred and eighty-three.

Approved, May 4, 1882.

December 23, 1882.

S. L., VOL. 22, CHAP. VI.—*An act to amend the act entitled "An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope," approved May fourth, eighteen hundred and eighty-two.*

Act repealing certain duties on goods produced east of Cape of Good Hope amended.

R. S., 2501, 459.
See act next above, this vol.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act entitled "An act to repeal the discriminating duties on goods produced east of the Cape of Good Hope," approved May fourth, eighteen hundred and eighty-two, be, and the same is hereby, amended so as to read as follows:

"That section twenty-five hundred and one of the Revised Statutes of the United States, which reads as follows: "There shall be levied, collected, and paid on all goods, wares, and merchandise of the growth or produce of the countries east of the Cape of Good Hope (except wool, raw cotton, and raw silk, as reeled from the cocoon, or not further advanced than tram, thrown, or organzine), when imported from places west of the Cape of Good Hope, a duty of ten per centum ad vaolrem

in addition to the duties imposed on any such article when imported directly from the place or places of their growth or production, be, and the same is hereby, repealed from and after the first day of January, eighteen hundred and eighty-three; and all such goods as may be in public store or warehouse on the first day of January, eighteen hundred and eighty-three, or on shipboard in port, shall be subject to no other duty than if imported after that day."

Approved, December 23, 1882.

S. L., VOL. 22, CHAP. XCVIII.—*An act to admit free of duty articles intended for the National Mining and Industrial Exposition to be held at Denver, in the State of Colorado, during the year 1883.*

March 3, 1883.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all articles which shall be imported for the sole purpose of exhibition at the National Mining and Industrial Exposition to be held at the City of Denver, in the state of Colorado, in the year eighteen hundred and eighty-three, shall be admitted without the payment of duty or of custom fees or charges under such regulations as the Secretary of the Treasury shall prescribe: *Provided*, That all such articles as shall be sold in the United States or withdrawn for consumption therein at any time after such importation shall be subject to the duties, if any, imposed on like articles by the revenue laws in force at the date of the importation; *Provided further*, That in case any articles imported under the provisions of this act shall be withdrawn for consumption or shall be sold without payment of duty as required by law, all the penalties prescribed by the revenue laws shall be applied and enforced against such articles and against the persons who may be guilty of such withdrawal or sale.

Admission of articles for National Mining and Industrial Exposition, Denver, duty free.

Proviso.

Proviso.

Penalties to apply, when.

Approved, March 3, 1883.

S. L., VOL. 22, CHAP. CXXI.—*An act to reduce internal-revenue taxation, and for other purposes.*

March 3, 1883.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the taxes herein specified imposed by the laws now in force be, and the same are hereby, repealed, as hereinafter provided, namely: On capital and deposits of banks, bankers, and national banking associations, except such taxes as are now due and payable; and on and after the first day of July, eighteen hundred and eighty-three, the stamp tax on bank checks, drafts, orders, and vouchers, and the tax on matches, perfumery, medicinal preparations, and other articles imposed by Schedule A following section thirty-four hundred and thirty-seven of the Revised Statutes: *Provided*, That no drawback shall be allowed upon articles embraced in said schedule that shall be exported on and after the first day of July, eighteen hundred and eighty-three: *Provided further*, That on and after May fifteenth, eighteen hundred and eighty-three, matches may be removed by manufacturers thereof from the place of manufacture to warehouses within the United States without attaching thereto the stamps required by law, under such regulations as may be prescribed by the Commissioners of Internal Revenue.

Internal-revenue taxes repealed, on banks, &c.

Stamp tax on bank checks, &c., matches, medicinal preparations, &c., Schedule A, R. S., p. 378.

Proviso.

Proviso.

SEC. 2. That on and after the first day of May, eighteen hundred and eighty-three, dealers in leaf tobacco shall annually pay twelve dollars; dealers in manufactured tobacco shall pay two dollars and forty cents; all manufacturers of tobacco shall pay six dollars; manufacturers of cigars shall pay six dollars; peddlers of tobacco, snuff, and cigars shall pay special taxes, as follows: Peddlers of the first class, as now defined by law, shall pay thirty dollars; peddlers of the second class shall pay fifteen dollars; peddlers of the third class shall pay seven dollars and twenty cents; and peddlers of the fourth class shall pay three dollars

Dealers in leaf and manufactured tobacco.

Manufacturers of tobacco and cigars.

Peddlers.

Retail dealers in leaf tobacco.

and sixty cents. Retail dealers in leaf-tobacco shall pay two hundred and fifty dollars, and thirty cents for each dollar on the amount of their monthly sales in excess of the rate of five hundred dollars per annum:

Proviso.
Farmers may sell tobacco, &c.

Provided, That farmers and producers of tobacco may sell at the place of production tobacco of their own growth and raising at retail directly to consumers, to an amount not exceeding one hundred dollars annually.

No special tax required on tobacco furnished as rations, &c., to laborers; provisos.

SEC. 3. That hereafter the special tax of a dealer in manufactured tobacco shall not be required from any farmer, planter, or lumberman who furnishes such tobacco only as rations or supplies to his laborers or employees in the same manner as other supplies are furnished by him to them: *Provided*, That the aggregate of the supplies of tobacco so by him furnished shall not exceed in quantity one hundred pounds in any one special tax year; that is, from the first day of May in any year until the thirtieth day of April in the next year: *And provided further*, That such farmer, planter, or lumberman shall not be, at the time he is furnishing such supplies, engaged in the general business of selling dry goods, groceries, or other similar supplies in the manner of a merchant or storekeeper to others than his own employees or laborers.

Tax on snuff, smoking, and manufactured tobacco.

SEC. 4. That on and after May first, eighteen hundred and eighty-three, the internal taxes on snuff, smoking, and manufactured tobacco, shall be eight cents per pound; and on cigars which shall be manufactured and sold or removed for consumption or sale on and after the first day of May, eighteen hundred and eighty-three, there shall be assessed and collected the following taxes, to be paid by the manufacturer thereof: On cigars of all descriptions, made of tobacco or any substitute therefor, three dollars per thousand; on cigarettes weighing not more than three pounds per thousand, fifty cents per thousand; on cigarettes weighing more than three pounds per thousand, three dollars per thousand: *Provided*, That on all original and unbroken factory packages of smoking and manufactured tobacco and snuff, cigars, cheroots, and cigarettes held by manufacturers or dealers at the time such reduction shall go into effect, upon which the tax has been paid, there shall be allowed a drawback or rebate of the full amount of the reduction, but the same shall not apply in any case where the claim has not been presented within sixty days following the date of the reduction; and such rebate to the manufacturers may be paid in stamps at the reduced rate; and no claim shall be allowed or drawback paid for a less amount than ten dollars. It shall be the duty of the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations and to prescribe and furnish such blanks and forms as may be necessary to carry this section into effect.

Cigars.
Tax on cigarettes.
Proviso.
Allowance of drawback.

Notice to be put, securely, on each package, &c., of tobacco and snuff.

SEC. 5. That from and after the passage of this act every manufacturer of tobacco or snuff shall, in addition to all other requirements of law, print on each package, or securely affix by pasting on each package containing tobacco or snuff manufactured by or for him, a label on which shall be printed the number of the manufactory, the district and State in which it is situated, and these words:

NOTICE.

The manufacturer of this tobacco has complied with all requirements of law. Every person is cautioned, under penalties of law, not to use this package for tobacco again.

SEC. 6. That on and after the first day of July, eighteen hundred and eighty-three, the following sections shall constitute and be a substitute for Title thirty-three of the Revised Statutes of the United States:

Title 33, R. S., 457.

TITLE XXXIII.

Duties upon imports.

DUTIES UPON IMPORTS.

Prohibition upon importation of obscene articles. R. S. 2491, 457.

SEC. 2491. All persons are prohibited from importing into the United States, from any foreign country, any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other repre-

sentation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law. All such prohibited articles in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

Proviso.

Penalties. R. S. 2492.

SEC. 2492. Whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars or by imprisonment at hard labor for not more than ten years, or both.

Mode of proceeding.

SEC. 2493. Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and, if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

Importation of neat cattle, &c. Proviso. R. S. 2494, 458.

SEC. 2494. The importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

Penalties. R. S. 2495, 458.

SEC. 2495. Any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

Prohibition upon importation of simulated watches, movements, &c. R. S. 2496, 458.

SEC. 2496. No watches, watch-cases, watch-movements, or parts of watch-movements, or any other articles of foreign manufacture, which shall copy or simulate the name or trade-mark of any domestic manufacture, shall be admitted to entry at the custom-houses of the United States, unless such domestic manufacturer is the importer of the same. And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury, under such regulations as the Secretary of the

Treasury shall prescribe, and may furnish to the department fac similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

Upon importation of goods, &c., in foreign vessels.
R. S., 2497, 458. S. L., vol. 3, p. 351, § 2.

SEC. 2497. No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several Revenue Laws.

Penalties for violation, &c.

Provisions applicable only to vessels, &c., of nations maintaining similar regulations.
R. S., 2498, 458. S. L., vol. 16, p. 580, ch. 125.

SEC. 2498. The preceding section shall not apply to vessels, or goods, wares, or merchandise, imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

Rates for articles resembling enumerated articles, and for articles manufactured from two or more materials.
R. S., 2499, 458. S. L., vol. 3, p. 351, § 3.
The Merrill, 17 Wall., 582.

SEC. 2499. There shall be levied, collected, and paid on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this title as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates are chargeable, there shall be levied, collected, and paid on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials the duty shall be assessed at the highest rates at which the component material of chief value may be chargeable. If two or more rates of duty should be applicable to any imported article, it shall be classified for duty under the highest of such rates: *Provided*, That non-enumerated articles similar in material and quality and texture, and the use to which they may be applied, to articles on the free list, and in the manufacture of which no dutiable materials are used, shall be free.

Articles subject to more than one rate of duty, classified, &c.
Proviso.
Articles to be free.

Reimported goods, &c.
R. S., 2500, 459. S. L., vol. 14, p. 330, § 12. See p. 226, this vol., sec. 12.

SEC. 2500. Upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles.

Merchandise imported in foreign vessels.

SEC. 2501. A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which shall be imported on vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

Rates of duty on articles imported, &c.

SEC. 2502. There shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules, respectively prescribed, namely:

SCHEDULE A.—CHEMICAL PRODUCTS.

Glue, twenty per centum ad valorem.

Beeswax, twenty per centum ad valorem.

Gelatine and all similar preparations, thirty per centum ad valorem.

Glycerine, crude, brown or yellow, of the specific gravity of one and twenty-five hundredths or less at a temperature of sixty degrees Fahrenheit, not purified by refining or distilling, two cents per pound.

Glycerine, refined, five cents per pound.

Fish-glue or isinglass, twenty-five per centum ad valorem.

Phosphorus, ten cents per pound.

Soap, hard and soft, all which are not otherwise specially enumerated or provided for in this act, and castile soap, twenty per centum ad valorem.

Fancy, perfumed, and all descriptions of toilet soap, fifteen cents per pound.

Sponges, twenty per centum ad valorem.

Sumac, ground, three-tenths of one cent per pound, and sumac extract, twenty per centum ad valorem.

Acid, acetic, acetous, or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, two cents per pound; exceeding the specific gravity of one and forty-seven one-thousandths, ten cents per pound.

Acid, citric, ten cents per pound.

Acid, tartaric, ten cents per pound.

Camphor, refined, five cents per pound.

Castor beans, or seeds, fifty cents per bushel of fifty pounds.

Castor oil, eighty cents per gallon.

Cream of tartar, six cents per pound.

Dextrine, burnt starch, gum substitute, or British gum, one cent per pound.

Extract of hemlock, and other bark used for tanning, not otherwise enumerated or provided for in this act, twenty per centum ad valorem.

Glucose, or grape sugar, twenty per centum ad valorem.

Indigo, extracts of, and carmined, ten per centum ad valorem.

Iodine, resublimed, forty cents per pound.

Licorice, paste or roll, seven and one-half cents per pound; licorice juice, three cents per pound.

Oil of bay-leaves, essential, or bay rum essence or oil, two dollars and fifty cents per pound.

Oil, croton, fifty cents per pound.

Oil, flaxseed or linseed, and cotton-seed oil, twenty-five cents per gallon, seven and one-half pounds weight to be estimated as a gallon.

Hemp-seed oil and rape-seed oil, ten cents per gallon.

Soda and potassa, tartrate, or rochelle salt, three cents per pound.

Strychnia, or strychnine, and all salts thereof, fifty cents per ounce.

Tartars, partly refined, including lees crystals, four cents per pound.

Alumina, alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, and alum in crystals or ground, sixty cents per hundred pounds.

Ammonia, anhydrous, liquefied by pressure, twenty per centum ad valorem.

Ammonia aqua, or water of ammonia, twenty per centum ad valorem.

Ammonia, muriate of, or sal-ammoniac, ten per centum ad valorem.

Ammonia, carbonate of, twenty per centum ad valorem.

Ammonia, sulphate of, twenty per cent ad valorem.

All imitations of natural mineral waters and all artificial mineral waters, thirty per centum ad valorem.

Asbestos, manufactured, twenty-five per centum ad valorem.

Baryta, sulphate of, or barytes, unmanufactured, ten per centum ad valorem.

Baryta, sulphate of, or barytes, manufactured, one-fourth of one cent per pound.

Refined borax, five cents per pound.

Pure boracic acid, five cents per pound; commercial boracic acid, four cents per pound; borate of lime, three cents per pound; crude borax, three cents per pound.

Cement, Roman, Portland, and all others, twenty per centum ad valorem.

Whiting and Paris white, dry, one-half cent per pound; ground in oil, or putty, one cent per pound.

Prepared chalk, precipitated chalk, French chalk, red chalk, and all other chalk preparations which are not specially enumerated or provided for in this act, twenty per centum ad valorem.

Chromic acid, fifteen per centum ad valorem.

Chromate of potash, three cents per pound.

Bi-chromate of potash, three cents per pound.

Cobalt, oxide of, twenty per centum ad valorem.

Copper, sulphate of, or blue vitriol, three cents per pound.

Iron, sulphate of, or copperas, three-tenths of one cent per pound.

Acetate of lead, brown, four cents per pound.

Acetate of lead, white, six cents per pound.

White lead, when dry or in pulp, three cents per pound; when ground or mixed in oil, three cents per pound.

Litharge, three cents per pound.

Orange mineral, and red lead, three cents per pound.

Nitrate of lead, three cents per pound.

Magnesia, medicinal, carbonate of, five cents per pound.

Magnesia, calcined, ten cents per pound.

Magnesia, sulphate of, or Epsom salts, one-half of one cent per pound.

Potash:

Crude, carbonate of, or fused, and caustic potash, twenty per centum ad valorem.

Chlorate of, three cents per pound.

Hydriodate, iodide and iodate of, fifty cents per pound.

Prussiate of, red, ten cents per pound.

Prussiate of, yellow, five cents per pound.

Nitrate of, or saltpeter, crude, one cent per pound.

Nitrate of, or refined saltpeter, one and one-half cents per pound.

Sulphate of, twenty per centum ad valorem.

Soda:

Soda-ash, one-quarter of one cent per pound.

Soda, sal, or soda crystals, one-quarter of one cent per pound.

Bi-carbonate of, or super-carbonate of, and salaratus, calcined or pearl ash, one and one-half cents per pound.

Hydrate or caustic, one cent per pound.

Sulphate, known as salt cake, crude or refined, or niter cake, crude or refined, and Glauber's salt, twenty per centum ad valorem.

Soda, silicate of, or other alkaline silicate, one-half of one cent per pound.

Sulphur:

Refined, in rolls, ten dollars per ton.

Sublimed, or flowers of, twenty dollars per ton.

Wood-tar, ten per centum ad valorem.

Coal-tar, crude, ten per centum ad valorem.

Coal-tar, products of, such as naphtha, benzine, benzole, dead oil, and pitch, twenty per centum ad valorem.

All coal-tar colors or dyes, by whatever name known, and not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

All preparations of coal-tar, not colors or dye, not specially enumerated or provided for in this act, twenty per centum ad valorem.

Logwood and other dyewoods, extracts and decoctions of, ten per centum ad valorem.

Ultramarine, five cents per pound.

Turpentine, spirits of, twenty cents per gallon.

Colers and paints, including lakes, whether dry or mixed, or ground with water or oil, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

The pigment known as bone black, and ivory-drop black, and bone char, twenty-five per centum ad valorem.

Ocher, and ochery earths, umber and umber earths, and sienna and sienna earths, when dry, one-half of one cent per pound; when ground in oil, one and one-half cents per pound.

Zinc, oxide of, when dry, one and one-fourth cent per pound.

Zinc, oxide of, when ground in oil, one and three-fourths cent per pound.

All preparations known as essential oils, expressed oils, distilled oils, rendered oils, alkalis, alkaloids, and all combinations of of any of the foregoing, and all chemical compounds and salts, by whatever name known, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Preparations: all medicinal preparations known as cerates, conserves, decoctions, emulsions, extracts, solid or fluid; infusions, juices, liniments, lozenges, mixtures, mucilages, ointments, oleo-resins, pills, plasters, powders, resins, suppositories, sirups, vinegars, and waters, of any of which alcohol is not a component part, and which are not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

All barks, beans, berries, balsams, buds, bulbs, and bulbus roots, and excrescences, such as nutgalls, fruits, flowers, dried fibers, grains, gums, and gum-resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing of which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act, ten per centum ad valorem.

All non-dutiable crude minerals, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act, ten per centum ad valorem.

All ground or powdered spices not specially enumerated or provided for in this act, five cents per pound.

All earth or clays, unwrought or unmanufactured, not specially enumerated or provided for in this act, one dollar and fifty cents per ton.

All earths or clays, wrought or manufactured, not specially enumerated or provided for in this act, three dollars per ton; china clay, or kaoline three dollars per ton.

Proprietary preparations, to-wit: All cosmetics, pills, powders, troches, or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils or preparations or compositions recommended to the public as proprietary articles, or prepared according to some private formula, as remedies or specifics for any disease or diseases, or affections whatever, affecting the human or animal body, including all toilet preparations whatever, used as applications to the hair, mouth, teeth, or skin, not specially enumerated or provided for in this act, fifty per centum ad valorem.

Alcoholic preparations:

Alcoholic perfumery, including cologne water, two dollars per gallon and fifty per centum ad valorem.

Distilled spirits, containing fifty per centum of anhydrous alcohol, one dollar per gallon.

Alcohol, containing ninety-four per cent. anhydrous alcohol, two dollars per gallon.

Alcoholic compounds, not otherwise specially enumerated or provided for, two dollars per gallon for the alcohol contained and twenty-five per centum ad valorem.

Chloroform, fifty cents per pound.

Collodion, and all compounds of pyroxyline, by whatever name known, fifty cents per pound; rolled or in sheets, but not made up into articles sixty cents per pound, and when in finished or partly finished articles, sixty cents per pound and twenty-five per centum ad valorem.

Ether, sulphuric, fifty cents per pound.

Hoffman's anodyne, thirty cents per pound.

Iodoform, two dollars per pound.

Acid, tannic, and tannin, one dollar per pound.

Ether, nitrous, spirits of, thirty cents per pound.

Santonine, three dollars per pound.

Amylic alcohol, or fusel oil, ten per centum ad valorem.

Oil of Cognac, or oenantic ether, four dollars per ounce.

Fruit ethers, oils, or essences, two dollars and fifty cents per pound.

Oil or essence of rum, fifty cents per ounce.

Ethers of all kinds, not specially enumerated or provided for in this act, one dollar per pound.

Coloring for brandy, fifty per centum ad valorem.

Preparations: All medicinal preparations known as essences, ethers, extracts, mixtures, spirits, tinctures, and medicated wines, of which alcohol is a component part, not specially enumerated or provided for in this act, fifty cents per pound.

Varnishes of all kinds, forty per centum ad valorem; and on spirit varnishes, one dollar and thirty-two cents additional per gallon.

Opium, crude, containing nine per cent. and over of morphia, one dollar per pound. The importation of opium, containing less than nine per cent. morphia is hereby prohibited.

Opium, prepared for smoking, and all other preparations of opium not specially enumerated or provided for in this act, ten dollars per pound; but opium prepared for smoking, and other preparations of opium deposited in bonded warehouses shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.

Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially enumerated or provided for in this act, forty per centum ad valorem.

Morphia or morphine, and all salts thereof, one dollar per ounce.

SCHEDULE B.—Earthenware and glassware.

SCHEDULE B.—EARTHENWARE AND GLASSWARE.

Brown earthenware, common stoneware, gas-retorts, and stoneware not ornamented, twenty five per centum ad valorem.

China, porcelain, parian, and bisque, earthen, stone, and crockery ware, including plaques, ornaments, charms, vases, and statuettes, painted, printed, or gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem.

China, porcelain, parian, and bisque ware, plain white, and not ornamented or decorated in any manner, fifty five per centum ad valorem.

All other earthen, stone, and crockery ware, white, glazed, or edged, composed of earthy or mineral substances, not specially enumerated or provided for in this act, fifty five per centum ad valorem.

Stoneware, above the capacity of ten gallons, twenty per centum ad valorem.

Encaustic tiles, thirty five per centum ad valorem.

Brick, fire brick, and roofing and paving tile, not specially enumerated or provided for in this act, twenty per centum ad valorem.

Slates, slate pencils, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, thirty per centum ad valorem.

Roofing-slates, twenty five per centum ad valorem.

Green and colored glass bottles, vials, demijohns and carboys (covered or uncovered), pickle or preserve jars, and other plain, molded, or pressed green and colored bottle glass, not cut, engraved, or painted, and not specially enumerated or provided for in this act, one cent per pound; if filled, and not otherwise in this act provided for, said articles

shall pay thirty per centum ad valorem in addition to the duty on the contents.

Flint and lime glass bottles and vials, and other plain, molded, or pressed flint or lime glassware, not specially enumerated or provided for in this act, forty per centum ad valorem; if filled, and not otherwise in this act provided for, said articles shall pay, exclusive of contents, forty per centum ad valorem in addition to the duty on the contents.

Articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass, silvered, or looking-glass plates, forty-five per centum ad valorem.

All glass bottles, and decanters, and other like vessels of glass, shall, if filled, pay the same rates of duty, in addition to any duty chargeable on the contents, as if not filled, except as in this act otherwise specially provided for.

Cylinder and crown glass, polished, not exceeding ten by fifteen inches square, two and one half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty cents per square foot; all above that, forty cents per square foot.

Unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; all above that, two and seven-eighths cents per pound: *Provided*, That unpolished cylinder, crown, and common window-glass, imported in boxes containing fifty square feet, as nearly as sizes will permit, now known and commercially designated as fifty feet of glass, single thick and weighing not to exceed fifty-five pounds of glass per box, shall be entered and computed as fifty pounds of glass only; and that said kinds of glass imported in boxes containing as nearly as sizes will permit, fifty feet of glass, now known and commercially designated as fifty feet of glass, double thick and not exceeding ninety pounds in weight, shall be entered and computed as eighty pounds of glass only; but in all other cases the duty shall be computed according to the actual weight of glass.

Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent and a half per square foot; all above that, two cents per square foot. And all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed.

Cast polished plate glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

Cast polished plate-glass, silvered, or looking-glass plates, not exceeding ten by fifteen inches square, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot.

But no looking-glass plates or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like

description not framed, but shall be liable to pay, in addition thereto, thirty per centum ad valorem upon such frames.

Porcelain and Bohemian glass, chemical glassware, painted glassware, stained glass, and all other manufactures of glass or of which glass shall be the component material of chief value, not specially enumerated or provided for in this act, forty-five per centum ad valorem.

SCHEDULE C.—Metals.

SCHEDULE C.—METALS.

Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, seventy-five cents per ton. Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than three and one-half per centum of copper, seventy-five cents per ton: *Provided*, That ore containing more than two per centum of copper, shall pay, in addition thereto, two and one-half cents per pound for the copper contained therein.

Proviso.

Iron in pigs, iron kentledge, spiegeleisen, wrought and cast scrap-iron, and scrap-steel, three tenths of one cent per pound; but nothing shall be deemed scrap-iron or scrap-steel except waste or refuse iron or steel that has been in actual use and is fit only to be remanufactured.

Iron railway-bars, weighing more than twenty-five pounds to the yard, seven-tenths of one cent per pound.

Steel railway-bars and railway-bars made in part of steel, weighing more than twenty-five pounds to the yard, seventeen dollars per ton.

Bar-iron, rolled or hammered, comprising flats not less than one inch wide, nor less than three-eighths of one inch thick, eight-tenths of one cent per pound; comprising round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch square, one cent per pound; comprising flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter, and square iron less than three-fourths of one inch square, one and one-tenth of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly: and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twenty-two dollars per ton.

Proviso.

Proviso.

Iron or steel tee rails, weighing not over twenty-five pounds to the yard, nine-tenths of one cent per pound; iron or steel flat rails, punched, eight-tenths of one cent per pound.

Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron not specially enumerated or provided for in this act, one and two-tenths of one cent per pound.

Boiler or other plate iron, sheared or unsheared, skelp-iron, sheared or rolled in grooves, one and one-fourth cents per pound; sheet iron, common or black, thinner than one inch and one-half and not thinner than number twenty wire gauge, one and one-tenth of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gague, one and two-tenths of one cent per pound; thinner than number twenty-five wire gauge and not thinner than number twenty-nine wire gauge, one and five-tenths of one cent per pound; thinner than number twenty-nine wire gauge, and all iron commercially known as common or black taggers iron, whether put up in boxes or bundles or not, thirty per centum ad valorem: *And provided*, That on all such iron and steel sheets or plates aforesaid excepting on what are known commercially as tin-plates, terne-plates, and taggers-tin, and hereafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, three-fourths of one cent per pound additional.

Proviso.

Polished, planished, or glanced sheet-iron, or sheet-steel, by whatever

name designated, two and one-half cents per pound: *Provided*, That plate or sheet or taggers iron, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, and which is cold rolled, shall pay one-quarter cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron. Proviso.

Iron or steel sheets, or plates, or taggers iron, coated with tin or lead, or with a mixture with which those metals is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one cent per pound; corrugated or crimped sheet iron or steel, one and four-tenths of one cent per pound.

Hoop, or band, or scroll, or other iron, eight inches or less in width, and not thinner than number ten wire guage, one cent per pound; thinner than number ten wire guage and not thinner than number twenty wire gauge, one and two-tenths of one cent per pound; thinner than number twenty wire gauge, one and four-tenths of one cent per pound: *Provided*, That all articles not specially enumerated or provided for in this act, whether wholly or partly manufactured, made from sheet, plate, hoop, band, or scroll iron herein provided for, or of which such sheet, plate, hoop, band, or scroll iron shall be the material of chief value, shall pay one-fourth of one cent per pound more duty than that imposed on the iron from which they are made, or which shall be such material of chief value. Proviso.

Iron and steel cotton-ties, or hoops for baling purposes, not thinner than number twenty wire gauge, thirty-five per centum ad valorem.

Cast-iron pipe of every description, one cent per pound.

Cast-iron vessels, plates, stove-plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially enumerated or provided for in this act, one and one-quarter of one cent per pound.

Cut nails and spikes, of iron or steel, one and one-quarter of one cent per pound.

Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one-half cents per thousand; exceeding sixteen ounces to the thousand, three cents per pound.

Iron or steel railway fish-plates, or splice-bars, one and one-fourth of one cent per pound.

Malleable iron castings, not specially enumerated or provided for in this act, two cents per pound.

Wrought iron or steel spikes, nuts, and washers, and horse, mule, or ox shoes, two cents per pound.

Anvils, anchors or parts thereof, mill-irons and mill-cranks, of wrought irons and wrought-iron for ships, and forgings of iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, two cents per pound.

Iron or steel rivets, bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, two and one-half of one cent per pound.

Iron or steel blacksmiths' hammers and sledges, track-tools, wedges, and crowbars, two and one-half of one-cent per pound.

Iron or steel axles, parts thereof, axle-bars, axle-blanks, or forgings for axles, without reference to the stage or state of manufacture, two and one-half of one cent per pound.

Forgings of iron and steel, or forged iron, of whatever shape, or in whatever stage of manufacture, not specially enumerated or provided for in this act, two and one-half cents per pound.

Horseshoe-nails, hob-nails, and wire-nails, and all other wrought-iron or steel nails, not specially enumerated or provided for in this act, four cents per pound.

Boiler tubes, or flues, or stays, of wrought-iron or steel, three cents per pound.

Other wrought iron or steel tubes or pipes, two and one-quarter cents per pound.

Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and three-quarter cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, two cents per pound; less than three-eighths of one inch in diameter, two and one-half cents per pound.

Cross-cut saws, eight cents per linear foot.

Mill, pit, and drag saws, not over nine inches wide, ten cents per linear foot; over nine inches wide, fifteen cents per linear foot.

Circular saws, thirty per centum ad valorem.

Hand, back, and all other saws, not specially enumerated or provided for in this act, forty per centum ad valorem.

Files, file blanks, rasps, and floats of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, seventy-five cents per dozen; nine inches in length and under fourteen inches, one dollar and fifty cents per dozen; fourteen inches in length and over, two dollars and fifty cents per dozen.

Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; bands, hoops, strips, and sheets of all gauges and widths; plates of all thicknesses and widths; steamer, crank, and other shafts; wrist or crank pins; connecting-rods and piston-rods; pressed, sheared, or stamped shapes, or blanks of sheet or plate steel, or combination of steel and iron, punched or not punched; hammer-molds or swaged steel; gun-molds, not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings, all of the above classes of steel not otherwise specially provided for in this act, valued at four cents a pound or less, forty-five per centum ad valorem; above four cents a pound and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and three-fourths cents per pound; valued at above ten cents per pound, three and one fourth cents per pound: *Provided*, That on all iron or steel bars, rods, strips, or steel sheets, of whatever shape, and on all iron or steel bars of irregular shape or section, cold-rolled, cold-hammered, or polished in any way in addition to the ordinary process of hot-rolling or hammering, there shall be paid one-fourth cent per pound, in addition to the rates provided in this act; and on steel circular saw plates there shall be paid one cent per pound in addition to the rate provided in this act.

Iron or steel beams, girders, joists, angles, channels, car-truck channels, TT, columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, one and one fourth of one cent per pound.

Steel wheels and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, and other railway tires, or parts thereof, wholly or partly manufactured, two and one-half of one cent per pound; iron or steel ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture, two cents per pound.

Iron or steel rivet, screw, nail, and fence, wire rods, round, in coils and loops, not lighter than number five wire gauge, valued at three and one-half cents or less per pound, six-tenths of one cent per pound. Iron or steel, flat with longitudinal ribs for the manufacture of fencing, six-tenths of a cent per pound.

Screws, commonly called wood screws, two inches or over in length, six cents per pound; one inch and less than two inches in length, eight cents per pound; over one half inch and less than one inch in length, ten cents per pound; one half inch and less in length, twelve cents per pound.

Iron or steel wire, smaller than number five and not smaller than

number ten wire gauge, one and one-half cents per pound; smaller than number ten and not smaller than number sixteen wire gauge, two cents per pound; smaller than number sixteen and not smaller than number twenty-six wire gauge, two and one-half cents per pound; smaller than number twenty-six wire gauge, three cents per pound: *Provided*, That iron or steel wire covered with cotton, silk, or other material, and wire commonly known as crinoline, corset, and hat wire, shall pay four cents per pound in addition to the foregoing rates: *And provided further*, That no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay a less rate of duty than the iron or steel wire from which it is made either wholly or in part: *And provided further*, That iron or steel wire-cloths, and iron or steel wire-nettings, made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire of the same gauge, and two cents per pound in addition thereto. There shall be paid on galvanized iron or steel wire (except fence wire), one half of one cent per pound in addition to the rate imposed on the wire of which it is made. On iron wire rope and wire strand, one cent per pound in addition to the rates imposed on the wire of which it is made. On steel wire rope and wire strand, two cents per pound in addition to the rates imposed on the wire of which it is made.

Steel, not specially enumerated or provided for in this act, forty-five per centum ad valorem: *Provided*, That all metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel.

No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any partly manufactured article of iron or steel, or upon any manufacture of iron and steel.

Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem:

Copper, imported in the form of ores, two and one-half cents on each pound of fine copper contained therein; regulus of and black or coarse copper, and copper cement, three and one-half cents on each pound of fine copper contained therein; old copper, fit only for remanufacture, clippings from new copper, and all composition metal of which copper is a component material of chief value not specially enumerated or provided for in this act, three cents per pound; copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, or enumerated in this act, four cents per pound; in rolled plates, called brazier's copper, sheets, rods, pipes, and copper bottoms, and all manufactures of copper, or of which copper shall be a component of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Brass, in bars or pig, old brass, and clippings from brass or Dutch metal, one and one-half cent per pound.

Lead ore, and lead dross, one and one-half cent per pound.

Lead, in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead, fit only to be remanufactured, two cents per pound.

Lead, in sheets, pipes, or shot, three cents per pound.

Nickel, in ore, matte, or other crude form not ready for consumption in the arts, fifteen cents per pound on the nickel contained therein.

Nickel, nickel oxide, alloy of any kind in which nickel is the element of chief value, fifteen cents per pound.

Zinc, spelter, or tutenegue, in blocks or pigs, and old worn-out zinc,

fit only to be remanufactured, one and one-half cent per pound; zinc, spelter, or tutenegue in sheets, two and one-half cents per pound.

Sheathing, or yellow metal, not wholly of copper, nor wholly nor in part of iron, ungalvanized, in sheets, forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, thirty-five per centum ad valorem.

Antimony, as regulus or metal, ten per centum ad valorem.

Bronze powder, fifteen per centum ad valorem.

Cutlery, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Dutch or bronze metal, in leaf, ten per centum ad valorem.

Steel plates, engraved, stereotype plates, and new types, twenty-five per centum ad valorem.

Gold-leaf, one dollar and fifty cents per package of five hundred leaves.

Hollow-ware, coated, glazed, or tinned, three cents per pound.

Muskets, rifles, and other fire-arms, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

All sporting breech-loading shot-guns, and pistols of all kinds, thirty-five per centum ad valorem.

Forged shot-gun barrels, rough-bored, ten per centum ad valorem.

Needles for knitting or sewing machines, thirty-five per centum ad valorem.

Needles, sewing, darning, knitting, and all others not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Pen-knives, pocket-knives, of all kinds, and razors, fifty per centum ad valorem; swords, sword-blades, and side-arms, thirty-five per centum ad valorem.

Pens, metallic, twelve cents per gross; pen-holder-tips and pen-holders, or parts thereof, thirty per centum ad valorem.

Pins, solid-head or other, thirty per centum ad valorem.

Britannia ware, and plated and gilt articles and wares of all kinds, thirty-five per centum ad valorem.

Quicksilver, ten per centum ad valorem.

Silver leaf, seventy-five cents per package of five hundred leaves.

Type-metal, twenty per cent ad valorem.

Chromate of iron, or chromic ore, fifteen per centum ad valorem.

Mineral substances in a crude state and metals unwrought, not specially enumerated or provided for in this act, twenty per centum ad valorem.

Manufactures, articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron, steel, copper, lead, nickel, pewter, tin, zinc, gold, silver, platinum, or any other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.

SCHEDULE D.—Wood and wooden wares.

SCHEDULE D.—WOOD AND WOODEN WARES.

Timber, hewn and sawed, and timber used for spars and in building wharves, twenty per centum ad valorem.

Timber, squared or sided, not specially enumerated or provided for in this act, one cent per cubic foot.

Sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, one dollar per one thousand feet, board measure; all other articles of sawed lumber, two dollars per one thousand feet, board measure. But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished, fifty cents per one thousand feet, board measure.

And if planed on one side and tongued and grooved, one dollar per one thousand feet, board measure.

And if planed on two sides, and tongued and grooved, one dollar and fifty cents per one thousand feet, board measure.

Hubs for wheels, posts, last-blocks, wagon-blocks, ore-blocks, gun-

blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.

Staves of wood of all kinds, ten per centum ad valorem.

Pickets and palings, twenty per centum ad valorem.

Laths, fifteen cents per one thousand pieces.

Shingles, thirty-five cents per one thousand.

Pine clapboards, two dollars per one thousand.

Spruce clapboards, one dollar and fifty cents per one thousand.

House or cabinet furniture, in piece or rough, and not finished, thirty per centum ad valorem.

Cabinet ware and house furniture, finished, thirty-five per centum ad valorem.

Casks and barrels, empty, sugar-box shooks, and packing-boxes, and packing-box shooks, of wood, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Manufactures of cedar-wood, granadilla, ebony, mahogany, rose wood, and satin wood, thirty-five per centum ad valorem.

Manufactures of wood, or of which wood is the chief component part, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Wood, unmanufactured, not specially enumerated or provided for in this act, twenty per centum ad valorem.

SCHEDULE E.—SUGAR.

SCHEDULE E.—Sugar.

All sugars not above No. 13 Dutch standard in color shall pay duty on their polariscopic test as follows, viz:

All sugars not above No. 13 Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, shall pay a duty of one and forty-hundredths cent per pound, and for every additional degree or fraction of a degree shown by the polariscopic test, they shall pay four-hundredths of a cent per pound additional.

All sugars above No. 13 Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely:

All sugar above No. 13 and not above No. 16 Dutch standard, two and seventy-five hundredths cents per pound.

All sugar above No. 16 and not above No. 20 Dutch standard, three cents per pound.

All sugars above No. 20 Dutch standard, three and fifty-hundredths cents per pound.

Molasses testing not above fifty-six degrees by the polariscope, shall pay a duty of four cents per gallon; molasses testing above fifty-six degrees, shall pay a duty of eight cents per gallon.

Sugar candy, not colored, five cents per pound.

All other confectionery, not specially enumerated or provided for in this act, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, valued at thirty cents per pound or less, ten cents per pound.

Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem.

SCHEDULE F.—TOBACCO.

SCHEDULE F.—Tobacco.

Cigars, cigarettes, and cheroots of all kinds, two dollars and fifty cents per pound and twenty-five per centum ad valorem; but paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

Leaf tobacco, of which eighty-five per cent. is of the requisite size and of the necessary fineness of texture to be suitable for wrappers, and of which more than one hundred leaves are required to weigh a pound,

fit only to be remanufactured, one and one-half cent per po
spelter, or tutenegue in sheets, two and one-half cents per
Sheathing, or yellow metal, not wholly of copper, nor
part of iron, ungalvanized, in sheets, forty-eight inches
teen inches wide, and weighing from fourteen to thirty
square foot, thirty-five per centum ad valorem.
Antimony, as regulus or metal, ten per centum ad
Bronze powder, fifteen per centum ad valorem.
Cutlery, not specially enumerated or provided
five per centum ad valorem.
Dutch or bronze metal, in leaf, ten per centr
Steel plates, engraved, stereotype plates, a
per centum ad valorem.
Gold-leaf, one dollar and fifty cents p
leaves.
Hollow-ware, coated, glazed, or tinne
Muskets, rifles, and other fire-arms,
vided for in this act, twenty-five per
All sporting breech-loading shot-g
five per centum ad valorem.
Forged shot-gun barrels, rough
Needles for knitting or sewin
valorem.
Needles, sewing, darning, k
merated or provided for in th
Pen-knives, pocket-knive
ad valorem; swords, sword
ad valorem.
Pens, metallic, twelve
or parts thereof, thirty
Pins, solid-head or
Britannia ware, a
thirty-five per cent
Quicksilver, ter
Silver leaf, se
Type-metal,
Chromate o
Mineral s
cially enu
valorem.
Manuf
for in t
nickel
whet

...rice starch, two and
... a half cents per pound.
...ts per pound; uncleaned, one
...ts per pound.
...enty per centum ad valorem.
...on.
...s per gallon.
...s per pound.
...ved or condensed, twenty per centum ad valorem.

...erel, one cent per pound.

SCHEDULE D.—Wood and wooden wares.

Herrings, pickled or salted, one-half of one cent per pound.
Salmon, pickled, one cent per pound; other fish, pickled, in barrels, one cent per pound.
Foreign-caught fish, imported otherwise than in barrels or half barrels, whether fresh, smoked, dried, salted, or pickled, not specially enumerated or provided for in this act, fifty cents per hundred pounds.
Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep, five cents each; in quarter boxes measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and a quarter deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.
Fish preserved in oil, except anchovies and sardines, thirty per centum ad valorem.
Salmon, and all other fish, prepared or preserved, and prepared meats of all kinds, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

if not stemmed, seventy-five cents per pound; if stemmed, one dollar per pound.

All other tobacco in leaf, unmanufactured, and not stemmed, thirty-five cents per pound.

Tobacco stems, fifteen cents per pound.

Tobacco, manufactured, of all descriptions, and stemmed tobacco, not specially enumerated or provided for in this act, forty cents per pound.

Snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented or otherwise, of all descriptions, fifty cents per pound.

Tobacco, unmanufactured, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Schedule G.—Provisions.

SCHEDULE G.—PROVISIONS.

Animals, live, twenty per centum ad valorem.

Beef and pork, one cent per pound.

Hams and bacon, two cents per pound.

Meat, extract of, twenty per centum ad valorem.

Cheese, four cents per pound.

Butter, and substitutes therefor, four cents per pound.

Lard, two cents per pound.

Wheat, twenty cents per bushel.

Rye and barley, ten cents per bushel.

Barley, pearled, patent, or hulled, one half cent per pound.

Barley malt, per bushel of thirty-four pounds, twenty cents.

Indian corn or maize, ten cents per bushel.

Oats, ten cents per bushel.

Corn-meal, ten cents per bushel of forty-eight pounds.

Oat-meal, one-half cent per pound.

Rye-flour, one-half cent per pound.

Wheat-flour, twenty per centum ad valorem.

Potato or corn starch, two cents per pound; rice starch, two and a half cents per pound; other starch, two and a half cents per pound.

Rice, cleaned, two and one-fourth cents per pound; uncleaned, one and one-half cents per pound.

Paddy, one and one-fourth cents per pound.

Rice-flour and rice meal, twenty per centum ad valorem.

Hay, two dollars per ton.

Honey, twenty cents per gallon.

Hops, eight cents per pound.

Milk, preserved or condensed, twenty per centum ad valorem.

Fish:

Mackerel, one cent per pound.

Herrings, pickled or salted, one-half of one cent per pound.

Salmon, pickled, one cent per pound; other fish, pickled, in barrels, one cent per pound.

Foreign-caught fish, imported otherwise than in barrels or half barrels, whether fresh, smoked, dried, salted, or pickled, not specially enumerated or provided for in this act, fifty cents per hundred pounds.

Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep, five cents each; in quarter boxes measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and a quarter deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.

Fish preserved in oil, except anchovies and sardines, thirty per centum ad valorem.

Salmon, and all other fish, prepared or preserved, and prepared meats of all kinds, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Pickles and sauces, of all kinds, not otherwise specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Potatoes, fifteen cents per bushel of sixty pounds.

Vegetables, in their natural state, or in salt or brine, not specially enumerated or provided for in this act, ten per centum ad valorem.

Vegetables, prepared or preserved, of all kinds, not otherwise provided for, thirty per centum ad valorem.

Chicory root, ground or unground, burnt or prepared, two cents per pound.

Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bi-carbonate of potash to neutralize one ounce of Troy vinegar; and all import duties that may by law be imposed on vinegar imported from foreign countries shall be collected according to this standard.

Acorns, and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or as substitutes therefor, not specially enumerated or provided for in this act, two cents per pound.

Chocolate, two cents per pound.

Cocoa, prepared or manufactured, two cents per pound.

Fruits:

Currants, Zante or other, one cent per pound.

Dates, plums, and prunes, one cent per pound.

Figs, two cents per pound.

Oranges, in boxes of capacity not exceeding two and one-half cubic feet, twenty-five cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, thirteen cents per half box; in bulk, one dollar and sixty cents per thousand; in barrels, capacity not exceeding that of the one hundred and ninety-six pounds flour barrel, fifty-five cents per barrel.

Lemons, in boxes of capacity not exceeding two and one-half cubic feet, thirty cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, sixteen cents per half box; in bulk, two dollars per thousand.

Lemons and oranges, in packages, not specially enumerated or provided for in this act, twenty per centum ad valorem.

Limes and grapes, twenty per centum ad valorem.

Raisins, two cents per pound.

Fruits, preserved in their own juices, and fruit-juice, twenty per centum ad valorem.

Comfits, sweetmeats, or fruits preserved in sugar, spirits, sirup, or molasses, not otherwise specified or provided for in this act, and jellies of all kinds, thirty-five per centum ad valorem.

Nuts:

Almonds, five cents per pound; shelled, seven and one-half cents per pounds; filberts, and walnuts, of all kinds, three cents per pound.

Peanuts or ground beans, one cent per pound; shelled, one and one-half cent per pound.

Nuts, of all kinds, shelled or unshelled, not specially enumerated or provided for in this act, two cents per pound.

Mustard, ground or preserved, in bottles or otherwise, ten cents per pound.

SCHEDULE H.—LIQUORS.

Schedule H.—Liquors.

Champagne, and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, seven dollars per dozen bottles; containing not more than one pint each and more than one half pint, three dollars and fifty cents per dozen bottles; containing one-half pint each, or less, one dollar and seventy-five cents per dozen bottles; in bottles containing more than one quart each, in addition to seven dollars per dozen bottles, at the rate of two dollars and twenty-five cents per gallon on the quantity in excess of one quart bottle.

Still wines, in casks, fifty cents per gallon; in bottles, one dollar and sixty cents per case of one dozen bottles containing each not more than

one quart and more than one pint, or twenty-four bottles containing each not more than one pint; and any excess beyond these quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof; but no separate or additional duty shall be collected on the bottles: *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *Provided further*, That there shall be no allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits.

Vermuth, the same duty as on still wines.

Wines, brandy, and other spirituous liquors imported in bottles, shall be packed in packages containing not less than one dozen bottles in each package; and all such bottles, except as specially enumerated or provided for in this act, shall pay an additional duty of three cents for each bottle.

Brandy, and other spirits manufactured or distilled from grain or other materials and not specially enumerated or provided for in this act, two dollars per proof gallon; each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.

On all compounds or preparations of which distilled spirits are a component part of chief value, not specially enumerated or provided for in this act, there shall be levied a duty not less than that imposed upon distilled spirits.

Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages or bitters, containing spirits, and not specially enumerated or provided for in this act, two dollars per proof gallon

No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof; and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

Bay-rum, or bay-water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof.

Ale, porter, and beer, in bottles or jugs of glass, stone, or earthen ware, thirty-five cents per gallon; otherwise than in bottles or jugs of glass, stone, or earthen ware, twenty cents per gallon.

Ginger-ale or ginger-beer, twenty per centum ad valorem, but no separate or additional duty shall be collected on bottles or jugs containing the same.

SCHEDULE I.—Cotton and cotton goods

SCHEDULE I.—COTTON AND COTTON GOODS.

Cotton thread, yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding twenty-five cents per pound, ten cents per pound; valued at over twenty-five cents per pound, and not exceeding forty cents per pound, fifteen cents per pound; valued at over forty cents per pound, and not exceeding fifty cents per pound, twenty cents per pound; valued at over fifty cents per pound, and not exceeding sixty cents per pound, twenty-five cents per pound; valued at over sixty cents per pound, and not exceeding seventy cents per pound, thirty-three cents per pound; valued at over seventy cents per pound, and not exceeding eighty cents per pound, thirty-eight cents per

pound; valued at over eighty cents per pound, and not exceeding one dollar per pound, forty-eight cents per pound; valued at over one dollar per pound, fifty per centum ad valorem.

On all cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, two and one-half cents per square yard; if bleached, three and one half cents per square yard; if dyed, colored, stained, painted, or printed, four and one-half cents per square yard.

On all cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding two hundred threads to the square inch, counting the warp and filling, three cents per square yard; if bleached, four cents per square yard; if dyed, colored, stained, painted, or printed, five cents per square yard: *Provided*, That on all cotton cloth not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over eight cents per square yard; bleached, valued at over ten cents per square yard; dyed, colored, stained, painted, or printed, valued at over thirteen cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem. Proviso.

On all cotton cloth exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, four cents per square yard; if bleached, five cents per square yard; if dyed, colored, stained, painted, or printed, six cents per square yard: *Provided:* That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard; bleached, valued at over twelve cents per square yard; and dyed, colored, stained, painted, or printed, valued at over fifteen cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem. Proviso.

On stockings, hose, half-hose, shirts, and drawers, and all goods made on knitting machines or frames, composed wholly of cotton, and not herein otherwise provided for, thirty-five per centum ad valorem.

On stockings, hose, half-hose, shirts, and drawers, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and composed wholly of cotton, forty per centum ad valorem.

Cotton cords, braids, gimps, galloons, webbing, goring, suspenders, braces, and all manufactures of cotton, not specially enumerated or provided for in this act, and corsets, of whatever material composed, thirty-five per centum ad valorem.

Cotton laces, embroideries, insertings, trimmings, lace window-curtains, cotton damask, hemmed handkerchiefs, and cotton velvet, forty per centum ad valorem.

Spool-thread of cotton, seven cents per dozen spools, containing on each spool not exceeding one hundred yards of thread; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, seven cents per dozen.

SCHEDULE J.—HEMP, JUTE, AND FLAX GOODS.

SCHEDULE J.—Hemp, jute, and flax goods.

Flax straw, five dollars per ton.

Flax, not hackled or dressed, twenty dollars per ton.

Flax, hackled, known as "dressed line," forty dollars per ton.

Tow, of flax or hemp, ten dollars per ton.

Hemp, manila and other like substitutes for hemp not specially enumerated or provided for in this act, twenty-five dollars per ton.

Jute butts, five dollars per ton.

Jute, twenty per centum ad valorem; sunn, sisal grass, and other vegetable substances, not specially enumerated or provided for in this act, fifteen dollars per ton.

Brown and bleached linens, ducks, canvas, paddings, cot bottoms,

diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute, or hemp shall be the component material of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Flax, hemp, and jute yarns, thirty-five per centum ad valorem.

Flax or linen thread, twine, and pack thread and all manufactures of flax, or of which flax shall be the component material of chief value, not specially enumerated or provided for in this act, forty per centum ad valorem.

Flax or linen laces and insertings, embroideries, or manufactures of linen, if embroidered or tamboured in the loom or otherwise, by machinery or with the needle or other process, and not specially enumerated or provided for in this act, thirty per centum ad valorem.

Burlaps, not exceeding sixty inches in width, of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value (except such as may be suitable for bagging for cotton), thirty per centum ad valorem.

Oil-cloth foundations, or floor-cloth canvas, or burlaps exceeding sixty inches in width, made of flax, jute, or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value, forty per centum ad valorem.

Oil-cloths for floors, stamped, painted, or printed, and on all other oil-cloth (except silk oil-cloth), and on water-proof cloth, not otherwise provided for, forty per centum ad valorem.

Gunny cloth, not bagging, valued at ten cents or less per square yard, three cents per pound; valued at over ten cents per square yard, four cents per pound.

Bags and bagging, and like manufactures, not specially enumerated or provided for in this act (except bagging for cotton), composed wholly or in part of flax, hemp, jute, gunny cloth, gunny bags, or other material, forty per centum ad valorem.

Bagging for cotton, or other manufactures not specially enumerated or provided for in this act, suitable to the uses for which cotton bagging is applied, composed in whole or in part of hemp, jute, jute butts, flax, gunny bags, gunny cloth, or other material, and valued at seven cents or less per square yard, one and one-half cents per pound; valued at over seven cents per square yard, two cents per pound.

Tarred cables or cordage, three cents per pound.

Untarred manila cordage, two and one-half cents per pound.

All other untarred cordage, three and one-half cents per pound.

Seines and seine and gilling twine, twenty-five per centum ad valorem.

Sail duck, or canvas for sails, thirty per centum ad valorem.

Russia and other sheetings, of flax or hemp, brown or white, thirty-five per centum ad valorem.

All other manufactures of hemp, or manila, or of which hemp or manila shall be a component material of chief value, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Grass-cloth, and other manufactures of jute, ramie, China, and sisal grass, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

SCHEDULE K.—Wool and woolens.

SCHEDULE K.—WOOL AND WOOLENS.

All wools, hair of the alpaca, goat, and other like animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes:

CLASS ONE, CLOTHING WOOLS.—That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote, down clothing wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britian, Canada, and elsewhere,

and also including all wools not hereinafter described or designated in classes two and three.

CLASS TWO, COMBING WOOLS.—That is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also all hair of the alpaca, goat, and other like animals.

CLASS THREE, CARPET WOOLS AND OTHER SIMILAR WOOLS.—Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere.

The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of all classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed. The duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than ordinary condition, as now and heretofore practiced, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject.

Wools of the first class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound.

Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be thirty cents or less per pound, ten cents per pound; wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed thirty cents per pound, twelve cents per pound.

Wools of the third class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be twelve cents or less per pound, two and a half cents per pound; wools of the same class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound, five cents per pound.

Wools on the skin, the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

Woolen rags, shoddy, mungo, waste, and flocks, ten cents per pound.

Woolen cloths, woolen shawls, and all manufactures of wool of every description, made wholly or in part of wool, not specially enumerated or provided for in this act, valued at not exceeding eighty cents per pound, thirty-five cents per pound and thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

Flannels, blankets, hats of wool, knit goods, and all goods made on knitting-frames, balmorals, woolen and worsted yarns, and all manufactures of every description, composed wholly or in part of worsted, the hair of the alpaca, goat, or other animals, (except such as are composed in part of wool), not specially enumerated or provided for in this act, valued at not exceeding thirty cents per pound, ten cents per pound; valued at above thirty cents per pound, and not exceeding forty cents per pound, twelve cents per pound; valued at above forty cents per pound, and not exceeding sixty cents per pound, eighteen cents per pound; valued at above sixty cents per pound, and not exceeding eighty cents per pound, twenty-four cents per pound; and in addition thereto, upon all the above named articles, thirty-five per centum ad

valorem; valued at above eighty cents per pound, thirty-five cents per pound, and in addition thereto forty per centum ad valorem.

Bunting, ten cents per square yard, and in addition thereto, thirty-five per centum ad valorem.

Women's and children's dress goods, coat linings, Italian cloths, and goods of like description, composed in part of wool, worsted, the hair of the alpaca, goat, or other animals, valued at not exceeding twenty cents per square yard, five cents per square yard, and in addition thereto, thirty-five per centum ad valorem; valued at above twenty cents per square yard, seven cents per square yard, and forty per centum ad valorem; if composed wholly of wool, worsted, the hair of the alpaca, goat, or other animals, or of a mixture of them, nine cents per square yard and forty per centum ad valorem, but all such goods with selvedges, made wholly or in part of other materials, or with threads of other materials introduced for the purpose of changing the classification, shall be dutiable at nine cents per square yard and forty per centum ad valorem: *Provided*, That all such goods weighing over four ounces per square yard shall pay a duty of thirty-five cents per pound and forty per centum ad valorem.

Clothing, ready-made, and wearing apparel of every description, not specially enumerated or provided for in this act, and balmoral skirts, and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, forty cents per pound, and in addition thereto, thirty-five per centum ad valorem.

Cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and childrens' apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer (except knit goods), forty-five cents per pound, and in addition thereto forty per centum ad valorem.

Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, head nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand, or braided by machinery, made of wool, worsted, the hair of the alpaca, goat, or other animals, or of which wool, worsted, the hair of the alpaca, goat, or other animals is a component material, thirty cents per pound, and in addition thereto, fifty per centum ad valorem.

Aubusson, Axminster, and chenille carpets, and carpets woven whole for rooms, forty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

Saxony, Wilton, and Tournay velvet carpets, forty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

Brussels carpets, thirty cents per square yard, and in addition thereto, thirty per centum ad valorem.

Patent velvet and tapestry velvet carpets, printed on the warp or otherwise, twenty-five cents per square yard, and in addition thereto, thirty per centum ad valorem.

Tapestry Brussels carpets, printed on the warp or otherwise, twenty cents per square yard, and in addition thereto, thirty per centum ad valorem.

Treble ingrain, three-ply, and worsted chain Venetian carpets, twelve cents per square yard, and in addition thereto, thirty per centum ad valorem.

Yarn Venetian, and two-ply ingrain carpets, eight cents per square yard, and in addition thereto, thirty per centum ad valorem.

Druggets and bockings, printed, colored, or otherwise, fifteen cents per square yard, and in addition thereto, thirty per centum ad valorem.

Hemp or jute carpeting, six cents per square yard.

Carpets and carpetings of wool, flax, or cotton, or parts of either or

other material, not otherwise herein specified, forty per centum ad valorem; and mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpetings, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description; and the duty on all other mats not exclusively of vegetable material, screens, hassocks, and rugs, shall be forty per centum ad valorem.

Endless belts or felts for paper or printing machines, twenty cents per pound and thirty per centum ad valorem.

SCHEDULE L.—SILK AND SILK GOODS.

SCHEDULE L.—Silk and silk goods.

Silk, partially manufactured from cocoons, or from waste silk, and not further advanced or manufactured than carded or combed silk, fifty cents per pound.

Thrown silk, in gum, not more advanced than singles, tram, organzine, sewing silk, twist, floss, in the gum, and spun silk, silk threads or yarns, of every description, purified or dyed, thirty per centum ad valorem.

On lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

All goods, wares, and merchandise, not specially enumerated or provided for in this act, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem.

SCHEDULE M.—BOOKS, PAPERS, ETC.

SCHEDULE M.—Books, papers, etc.

Books, pamphlets, bound or unbound, and all printed matter, not specially enumerated or provided for in this act, engravings, bound or unbound, etchings, illustrated books, maps, and charts, twenty-five per centum ad valorem.

Blank books, bound or unbound, and blank books for press-copying, twenty per centum ad valorem.

Paper, sized or glued, suitable only for printing paper, twenty per centum ad valorem.

Printing paper, unsized, used for books and newspapers exclusively, fifteen per centum ad valorem.

Paper, manufactures of, or of which paper is a component material, not specially enumerated or provided for in this act, fifteen per centum ad valorem.

Sheathing paper, ten per centum ad valorem.

Paper boxes, and all other fancy boxes, thirty-five per centum ad valorem.

Paper envelopes, twenty-five per centum ad valorem.

Paper-hangings and paper for screens or fire-boards, paper antiquarian, demy, drawing, elephant, foolscap, imperial, letter, note, and all other paper not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Pulp, dried, for paper-makers' use, ten per centum ad valorem.

SCHEDULE N.—SUNDRIES.

Schedule N.—Sundries.

Alabaster and spar statuary and ornaments, ten per centum ad valorem.

Baskets and all other articles composed of grass, osier, palm leaf, whalebone, or willow, or straw, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Beads, and bead ornaments of all kinds, except amber, fifty per centum ad valorem.

Blacking of all kinds, twenty-five per centum ad valorem.

Bladders, manufactures of, twenty-five per centum ad valorem.

Bone, horn, ivory, or vegetable ivory, all manufactures of, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Bonnets, hats, and hoods for men, women, and children, composed of

chip, grass, palm-leaf, willow, or straw, or any other vegetable substance, hair, whalebone, or other material, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Bouillons, or cannetille, metal threads, filé, or gespinst, twenty-five per centum ad valorem.

Bristles, fifteen cents per pound.

Brooms of all kinds, twenty-five per centum ad valorem.

Brushes of all kinds, thirty per centum ad valorem.

Bulbs and bulbous roots, not medicinal, and not specially enumerated or provided for in this act, twenty per centum ad valorem.

Burr-stones, manufactured or bound up into mill-stones, twenty per centum ad valorem.

Buttons and button-molds, not specially enumerated or provided for in this act, not including brass, gilt, or silk buttons, twenty-five per centum ad valorem.

Candles and tapers of all kinds, twenty per centum ad valorem.

Canes and sticks for walking, finished, thirty-five per centum ad valorem; if unfinished, twenty per centum ad valorem.

Card-cases, pocket-books, shell boxes, and all similar articles, of whatever material composed, and by whatever name known, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Card clothing, twenty-five cents per square foot; when manufactured from tempered steel wire, forty-five cents per square foot.

Carriages, and parts of, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.

Clocks, and parts of clocks, thirty per centum ad valorem.

Coach and harness furniture of all kinds, saddlery, coach, and harness hardware, silver-plated, brass, brass-plated, or covered, common, tinned, burnished, or japanned, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Coal slack or culm, such as will pass through a half-inch screen, thirty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

Coal, bituminous, and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel. A drawback of seventy-five cents per ton shall be allowed on all bituminous coal imported into the United States which is afterwards used for fuel on board of vessels propelled by steam which are engaged in the coasting trade of the United States, or in the trade with foreign countries, to be allowed and paid under such regulations as the Secretary of the Treasury shall prescribe.

Coke, twenty per centum ad valorem.

Combs, of all kinds, thirty per centum ad valorem.

Compositions of glass or paste, when not set, ten per centum ad valorem.

Coral, cut, manufactured, or set, twenty-five per centum ad valorem.

Corks and cork bark, manufactured, twenty-five per centum ad valorem.

Crayons of all kinds, twenty per centum ad valorem.

Dice, draughts, chess-men, chess-balls, and billiard and bagatelle balls, of ivory or bone, fifty per centum ad valorem.

Dolls and toys, thirty-five per centum ad valorem.

Emery grains and emery manufactured, ground, pulverized, or refined, one cent per pound.

Epaulets, galloons, laces, knots, stars, tassels, and wings, of gold, silver, or other metal, twenty-five per centum ad valorem.

Fans of all kinds, except common palm-leaf fans, of whatever material composed, thirty-five per centum ad valorem.

Feathers of all kinds, crude or not dressed, colored or manufactured, twenty-five per centum ad valorem; when dressed, colored, or manufactured, including dressed and finished birds, for millinery ornaments,

and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, for millinery use, not specially enumerated or provided for in this act, fifty per centum ad valorem.

Finishing powder, twenty per centum ad valorem.

Fire-crackers of all kinds, one hundred per centum ad valorem.

Floor-matting and floor-mats, exclusively of vegetable substances, twenty per centum ad valorem.

Friction or lucifer matches of all descriptions, thirty-five per centum ad valorem.

Fulminates, fulminating powders, and all like articles, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Fur, articles made of, and not specially enumerated or provided for in this act, thirty per centum ad valorem.

Gloves, kid or leather, of all descriptions, wholly or partially manufactured, fifty per centum ad valorem.

Grease, all not specially enumerated or provided for in this act, ten per centum ad valorem.

Grind-stones, finished or unfinished, one dollar and seventy-five cents per ton.

Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, six cents per pound; valued above twenty cents per pound, ten cents per pound.

Gun-wads, of all descriptions, thirty-five per centum ad valorem.

Gutta-percha, manufactured, and all articles of, not specially enumerated or provided for in this act, thirty-five per centum ad valorem.

Hair, human, bracelets, braids, chains, rings, curls, and ringlets, composed of hair, or of which hair is the component material of chief value, thirty-five per centum ad valorem.

Curled hair, except of hogs, used for beds or mattresses, twenty-five per centum ad valorem.

Human hair, raw, uncleaned and not drawn, twenty per centum ad valorem. If clean or drawn, but not manufactured, thirty per centum ad valorem; when manufactured, thirty-five per centum ad valorem.

Hair cloth, known as "crinoline cloth," and all other manufactures of hair not specially enumerated or provided for in this act, thirty per centum ad valorem.

Hair cloth, known as "hair seating," thirty cents per square yard.

Hair pencils, thirty per centum ad valorem.

Hats, and so forth, materials for: Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm leaf, willow, hair, whalebone, or any other substance or material, not specially enumerated or provided for in this act, twenty per centum ad valorem.

Hat bodies of cotton, thirty-five per centum ad valorem.

Hatters' furs, not on the skin, and dressed furs on the skin, twenty per centum ad valorem.

Hatters' plush, composed of silk or of silk and cotton, twenty-five per centum ad valorem.

Hemp seed and rape seed, and other oil seeds of like character, other than linseed or flaxseed, one-quarter of one cent per pound.

India-rubber fabrics, composed wholly or in part of India rubber, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Articles composed of India rubber, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

India-rubber boots and shoes, twenty-five per centum ad valorem.

Inks of all kinds and ink powders, thirty per centum ad valorem.

Japanned ware of all kinds, not specially enumerated or provided for in this act, forty per centum ad valorem.

Jet, manufactures and imitations of, twenty-five per centum ad valorem.

Jewelry of all kinds, twenty-five per centum ad valorem.

Leather, bend or belting leather, and Spanish or other sole leather, and leather not specially enumerated or provided for in this act, fifteen per centum ad valorem.

Calfskins, tanned, or tanned and dressed, and dressed upper leather of all other kinds, and skins dressed and finished, of all kinds, not specially enumerated or provided for in this act, and skins of morocco, finished, twenty per centum ad valorem.

Skins for morocco, tanned, but unfinished, ten per centum ad valorem.

All manufactures and articles of leather, or of which leather shall be a component part, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Lime, ten per centum ad valorem.

Garden seeds, except seed of the sugar beet, twenty per centum ad valorem.

Linseed or flaxseed, twenty cents per bushel of fifty-six pounds; but no drawback shall be allowed on oil-cake made from imported seed.

Marble of all kinds, in block, rough or squared, sixty-five cents per cubic foot; veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, one dollar and ten cents per cubic foot.

All manufactures of marble not specially enumerated or provided for in this act, fifty per centum ad valorem.

Musical instruments of all kinds, twenty-five per centum ad valorem.

Paintings, in oil or water colors, and statuary not otherwise provided for, thirty per centum ad valorem. But the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood to include professional productions of a statuary or of a sculptor only.

Osier, or willow, prepared for basket-makers' use, twenty-five per centum ad valorem.

Papier-mache, manufactures, articles, and wares of, thirty per centum ad valorem.

Pencils of wood filled with lead or other material and pencils of lead, fifty cents per gross and thirty per centum ad valorem; pencil-leads, not in wood, ten per centum ad valorem.

Percussion caps, forty per centum ad valorem.

Philosophical apparatus and instruments, thirty-five per centum ad valorem.

Pipes, pipe-bowls, and all smokers' articles whatsoever, not specially enumerated or provided for in this act, seventy per centum ad valorem; all common pipes of clay, thirty-five per centum ad valorem.

Plaster of Paris, when ground or calcined, twenty per centum ad valorem.

Playing cards, one hundred per centum ad valorem.

Polishing powders of every description, by whatever name known, including Frankfort black, and Berlin, Chinese, fig, and wash blue, twenty per centum ad valorem.

Precious stones of all kinds, ten per centum ad valorem.

Rags, of whatever material composed, and not specially enumerated or provided for in this act, ten per centum ad valorem.

Rattans and reeds, manufactured, but not made up into completed articles, ten per centum ad valorem.

Salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: *Provided*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars: *And provided further*, That imported salt in bond may be

used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted.

Scagliola, and composition tops for tables or for other articles of furniture, thirty-five per centum ad valorem.

Sealing-wax, twenty per centum ad valorem.

Shells, whole or parts of, manufactured, of every description, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Stones, unmanufactured or undressed, freestone, granite, sandstone, and all building or monumental stone, except marble, not specially enumerated or provided for in this act, one dollar per ton; and upon stones as above, hewn, dressed, or polished, twenty per centum ad valorem.

Strings: All strings of catgut, or any other like material, other than strings for musical instruments, twenty-five per centum ad valorem.

Tallow, one cent per pound.

Teeth, manufactured, twenty per centum ad valorem.

Umbrella and parasol ribs, and stretcher frames, tips runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, forty per centum ad valorem; umbrellas, parasols, and shades, when covered with silk or alpaca, fifty per centum ad valorem; all other umbrellas, forty per centum ad valorem.

Umbrellas, parasols, and sunshades, frames and sticks for, finished or unfinished, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Waste, all not specially enumerated or provided for in this act, ten per centum ad valorem.

Watches, watch-cases, watch-movements, parts of watches, and watch materials, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.

Webbing, composed of cotton, flax, or any other materials, not specially enumerated or provided for in this act. thirty-five per centum ad valorem.

THE FREE LIST.

Free list.

SEC. 2503. The following articles when imported shall be exempt from duty:

Albumen, in any form or condition; lactarine.

Aconite.

Ambergris.

Annato, roncou, rocou, or orleans, and all extracts of.

Balm of Gilead.

Blood, dried.

Bones, crude, not manufactured, burned, calcined, ground, or steamed.

Bone-dust and bone-ash for manufacture of phosphate and fertilizers.

Carbon, animal, fit for fertilizing only.

Guano, manures, and all substances expressly used for manure.

Musk, crude, in natural pod.

Civit, crude.

Cochineal.

Dyeing or tanning: Articles in a crude state used in dyeing or tanning, not specially enumerated or provided for in this act.

Fish-skins.

Hide-cuttings, raw, with or without hair, and all glue-stock.

Hoofs.

Horns, and parts of horns, unmanufactured, and horn strips and tips.

Ipecac.

Fish-sounds or fish-bladders.

Leather, old scraps.

Leeches.
Rennets, raw or prepared.
Argal, or Argol, or crude Tartar.
Assafœtida.
Barks, Cinchona, or other barks, used in the manufacture of quinia.
Brazil paste.
Camphor, crude.
Cassia, Cassia buds, Cassia Vera, unground.
Charcoal.
Cinnamon, and chips of, unground.
Cloves and clove stems, unground.
Cocculus indicus.
Cudbear.
Curry and Curry powder.
Cutch.
Divi-divi.
Dragon's blood.
Ergot.
Gambier.
Ginger-root, unground.
Indigo and artificial indigo.
Iodine, crude.
Jalap.
Kelp.
Lac dye, crude, seed, button, stick, and shell.
Lac spirits.
Lemon juice and lime juice.
Licorice root, unground.
Litmus, prepared or not prepared.
Mace.
Madder, and munjeet or Indian madder, ground or prepared, and extracts of.
Manna.
Myrobolan.
Orchil, or orchil liquid.
Nutmegs.
Nux vomica.
Ottar of roses.
Salacine.

Oils:

Almond.
Amber, crude and rectified.
Ambergris.
Anise, or anise seed.
Aniline, crude.
Aspic, or spike lavender.
Bergamot.
Cajeput.
Carraway.
Cassia and cinnamon.
Cedrat.
Chamomile.
Citronella, or lemon grass.
Civet.
Fennel.
Jasmine, or jasimine.
Juglandium.
Juniper.
Lavender.
Lemon.
Limes.
Mace.
Neroli, or orange flower.

Orange.
Palm and cocoanut.
Poppy.
Rosemary or anthoss.
Sesame or sesamum-seed, or bene
Thyme or origanum, red or white, valerian.
Pepper, unground, of all kinds.
Pimento, unground.
Saffron and safflower, and extract of, and saffron cake.
Selep, or saloup.
Storax, or styrax.
Turmeric.
Turpentine, Venice.
Valonia.
Vegetable and mineral wax.
Wood ashes, and lye of, and beet-root ashes.
Acids used for medicinal, chemical, or manufacturing purposes, not specially enumerated or provided for in this act.
Alizarine, natural or artificial.
Agates, unmanufactured.
Apatite.
Asbestos, unmanufactured.
Arsenic.
Antimony ore, crude sulphide of.
Arsenic, sulphide of, or orpiment.
Arseniate of aniline.
Baryta, carbonate or witherite.
Bauxite.
Aniline salts or black salts and black tares.
Bromine.
Cadmium.
Calamine.
Cerium.
Cobalt, as metallic arsenic.
Chalk and cliff-stone, unmanufactured.
Feldspar.
Cryolite or kryolith.
Iridium.
Kieserite.
Kyanite or cyanite, and kainite.
Lime, citrate of.
Lime, chloride of, or bleaching powder
Magnesium.
Magnesite, or native mineral carbonate of magnesia.
Manganese, oxide and ore of.
Mineral waters, all not artificial.
Osmium.
Palladium.
Paraffine.
Phosphates, crude or native, for fertilizing purposes.
Potash, muriate of.
Plaster of Paris or sulphate of lime, unground.
Quinia, sulphate of, salts of, and cinchonidia.
Soda, nitrate of, or cubic nitrate.
Strontia, oxide of, and proto-oxide of strontian, and strontianite, or mineral carbonate of strontia.
Sulphur, or brimstone, not specially enumerated or provided for in this act.
Sulphur lac or precipitated.
Tripoli.
Uranium, oxide of, verdigris or subacetate of copper.
Drugs, barks, beans, berries, balsams, buds, bulbs, and bulbous roots and excrescenses, such as nut-galls, fruits, flowers, dried fibers; grains,

gums and gum-resin; herbs, leaves, lichens, mosses, nuts, roots, and stems; spices, vegetables, seeds aromatic, and seeds of morbid growth; weeds, woods used expressly for dyeing, and dried insects—any of the foregoing, of which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act.

Vaccine virus.

Crude minerals, not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act.

Free list, sundries.

SUNDRIES.

Aluminium.

Amber beads and gum.

Animals, brought into the United States temporarily, and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be first given in accordance with the regulations.

Animals, specially imported for breeding purposes, shall be admitted free upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe; and teams of animals, including their harness and tackle and the vehicles or wagons actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, shall also be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Asphaltum and bitumen, crude.

Arrowroot.

Articles imported for the use of the United States, provided that the price of the same did not include the duty.

Bamboo reeds, no further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades.

Bamboo, unmanufactured.

Barrels of American manufacture, exported filled with domestic petroleum, and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the filing of a declaration at time of export of intent to return the same empty.

Articles the growth, produce, and manufacture of the United States, when returned in the same condition as exported. Casks, barrels, carboys, bags, and other vessels of American manufacture, exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; but proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if any of such articles are subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded.

Bed-feathers and downs.

Bells, broken, and bell metal broken and fit only to be remanufactured.

Birds, stuffed.

Birds, and land and water fowls.

Bismuth.

Bladders, crude, and all integuments of animals not specially enumerated or provided for in this act.

Bologna sausages.

Bolting cloths.

Books, engravings, bound or unbound, etchings, maps, and charts, which shall have been printed and manufactured more than twenty years at the date of importation.

Books, maps, and charts imported by authority or for use of the

United States or for the use of the Library of Congress; but the duty shall not have been included in the contract of price paid.

Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States.

Books, professional, of persons arriving in the United States.

Books, household effects, or libraries, or parts of libraries, in use, of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

Breccia, in blocks or slabs.

Brime.

Brazil pebbles for spectacles, and pebbles for spectacles rough.

Bullion, gold and silver.

Burgundy pitch.

Burr-stone, in blocks, rough or unmanufactured, and not bound up in mill-stones.

Cabinets of coins, medals, and all other collections of antiquities.

Castor or castoreum.

Catgut strings, or gut-cord, for musical instruments.

Catgut or whip-gut, unmanufactured.

Coal, anthracite.

Coal-stores of American vessels, but none shall be unloaded.

Cobalt, ore of.

Cocoa, or cacao, crude, and fiber, leaves, and shells of.

Coffee.

Coins, gold, silver, and copper.

Coir and coir yarn.

Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports.

Copper, when imported for the United States Mint.

Coral, marine, unmanufactured.

Cork-wood, or cork-bark, unmanufactured.

Cotton.

Curling-stones, or quoits.

Cuttle-fish bone.

Diamonds, rough or uncut, including glaziers' diamonds.

Diamond dust or bort.

Dyeing or tanning articles, in a crude state, used in dyeing or tanning, not specially enumerated or provided for in this act.

Eggs.

Esparto or Spanish grass, and other grasses, and pulp of, for the manufacture of paper.

Emery ore.

Fans, common palm-leaf.

Farina.

Fashion-plates, engraved on steel or on wood, colored or plain.

Felt, adhesive, for sheathing vessels.

Fibrin, in all forms.

Fire-wood.

Fish, fresh, for immediate consumption.

Fish, for bait.

Flint, flints, and ground flint-stones.

Fossils.

Fruit-plants, tropical and semi-tropical, for the purposes of propagation or cultivation.

Fruits, green, ripe, or dried, not specially enumerated or provided for in this act.

Furs, undressed.

Fur-skins of all kinds, not dressed in any manner.

Glass, broken pieces, and old glass which cannot be cut for use, and fit only to be remanufactured.

Glass-plate or disks, unwrought, for use in the manufacture of optical instruments.

Goat skins, raw.

Gold-beaters' molds and gold-beaters' skins.

Gold-size.

Grease, for use as soap-stock only, not specially enumerated or provided for.

Gunny bags, and gunny cloth, old or refuse, fit only for remanufacturing.

Gut, and worm gut, manufactured or unmanufactured.

Guts, salted.

Gutta percha, crude.

Hair, horse or cattle, and hair of all kinds, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially enumerated or provided for in this act; of hogs, curled for beds and mattresses, and not fit for bristles.

Hide-rope.

Hides, raw or uncured, whether dry, salted, or pickled, and skins, except sheep-skins with the wool on, Angora goat skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured.

Hones and whetstones.

Hop-roots, for cultivation.

Hop-poles.

Ice.

India-rubber, crude, and milk of.

India-malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

Ivory and vegetable ivory, unmanufactured.

Jet, unmanufactured.

Joss-stick, or joss-light.

Junk, old.

Lava, unmanufactured.

Life-boats and life saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.

Lithographic stones, not engraved.

Loadstones.

Logs, and round, unmanufactured timber, not specially enumerated or provided for in this act, and ship timber, and ship planking.

Maccaroni and vermicelli.

Magnets.

Manuscripts.

Marrow, crude.

Marsh-mallows.

Medals of gold, silver, or copper.

Meerschaum, crude or raw.

Mica and mica waste.

Models of inventions and other improvements in the arts; but no article or articles shall be deemed a model or improvements which can be fitted for use.

Moss, sea-weeds, and all other vegetable substances used for beds and mattresses.

Newspapers and periodicals.

Nuts, cocoa, and Brazil or cream.

Oakum.

Oil-cake

Oil, spermaceti, whale, and other fish oils of American fisheries, and all other articles the produce of such fisheries.

Olives, green or prepared.

Orange and lemon peel, not preserved, candied, or otherwise prepared.

Ores, of gold and silver.

Palm nuts and palm-nut kernels.

Paper-stock, crude, of every description, including all grasses, fibers, rags of all kinds, other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny bags, gunny cloth, old or refuse, to be used in making, and fit only to be converted into paper, and unfit for any other manufacture, and cotton waste, whether for paper stock or other purposes.

Parchment.

Pearl, mother of.

Personal and household effects, not merchandise, of citizens of the United States dying abroad.

Pewter and britannia metal, old and fit only to be remanufactured.

Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale.

Plants, trees, shrubs, and vines of all kinds not otherwise provided for, and seeds of all kinds, except medicinal seeds not specially enumerated or provided for in this act.

Plants, trees, shrubs, roots, seed cane, and seeds imported by the Department of Agriculture or the United States Botanical Garden.

Platina, unmanufactured.

Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof, for chemical uses.

Plumbago.

Polishing-stones.

Pulu.

Pumice and pumice stone.

Quills, prepared or unprepared.

Railroad-ties, of wood

Rattans and reeds, unmanufactured.

Regalia and gems, statues, statuary, and specimens of sculpture, where specially imported in good faith for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States.

Root-flour.

Rotten stone.

Sago, sago crude, and sago flour.

Saur-kraut.

Sausage-skins.

Sea-weed, not otherwise provided for.

Seed of the sugar beet.

Shark skins.

Shells of every description, not manufactured

Shingle-bolts and stave bolts, provided that heading bolts, shall be held and construed to be included under the term stave bolts.

Handle-bolts.

Shrimps, or other shell fish.

Silk, raw, or as reeled from the cocoon, but not doubled, twisted or advanced in manufacture in any way.

Silk cocoons and silk waste.

Silk-worms' eggs.

Skeletons, and other preparations of anatomy.

Skins, dried, salted or pickled.

Snails.

Soap-stocks.

Sodium.

Sparterre, for making or ornamenting hats.

Specimens of natural history, botany, and mineralogy, when imported for cabinets, or as objects of taste or science, and not for sale.

Spunk.

Spurs and stilts, used in the manufacture of earthern, stone, or crockery ware.

Straw, unmanufactured.

Sugar of milk.

Sweepings of silver and gold.

Tamarinds.

Tapioca, cassava, or cassada.

Tea.

Tea plants.

Teasels.

Teeth, unmanufactured.

Terra alba, aluminous.

Terra japonica.

Tin ore, bars, blocks, or pigs, grain or granulated.

Tonquin, Tonqua or Tonka beans.

Tortoise and other shells, unmanufactured.

Turtles.

Types, old, and fit only to be remanufactured.

Umbrella sticks, crude, to wit, all partridge, hair wood, pimento, orange, myrtle, and all other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sunshade sticks or walking-canes.

Vellum.

Wafers, unmedicated.

Wearing apparel, in actual use, and other personal effects (not merchandise), professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States. But this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

Whalebone, unmanufactured.

Woods, poplar, or other woods, for the manufacture of paper.

Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all cabinet woods, unmanufactured.

Works of art, painting, statuary, fountains, and other works of art, the production of American artists. But the fact of such production must be verified by the certificate of a consul or minister of the United States indorsed upon the written declaration of the artist; paintings, statuary, fountains, and other works of art, imported expressly for the presentation to national institutions, or to any State, or to any municipal corporation, or religious corporation or society.

Yams.

Zaffer.

Special exemption as to merchandise sunk and abandoned.

SEC. 2504.—Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe.

Lumber from Saint John River.

SEC. 2505.—The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time prescribe.

Lumber from Saint Croix River.

SEC. 2506.—The produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time, prescribe.

Machinery imported for repair.

SEC. 2507.—Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Certain paintings, statuary, &c., to be admitted free of duty.

SEC. 2508.—All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States, or of any State, for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be reexported within six months after such importation.

Works of art, &c., imported for exhibition only, to be admitted free of duty.

SEC. 2509.—All works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, Parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or science, and not intended for sale, nor for any other purpose than is hereinbefore expressed, and all such articles, imported as aforesaid, now in bond, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That the parties importing articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent of this act.

Proviso.

Importation of materials for construction, &c., of vessels.

SEC. 2510.—All lumber, timber, hemp, manila, wire rope, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, after the passage of this act, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

Proviso.

Importation of articles intended for the repair of vessels.

SEC. 2511.—All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be with-

drawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Peltries and other goods of Indians, when to be admitted free.

SEC. 2512.—That no duty shall be levied or collected on the importation of peltries brought into the Territories of the United States by Indians, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary-line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid.

Duty on articles not enumerated, raw or manufactured.

SEC. 2513.—There shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and all articles manufactured, in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.

R. S. 2907 repealed. See p. 226, this vol., § 9.
R. S. 2908 repealed. See p. 226, this vol., § 9.
18 Stat., 189, § 14, repealed. See Note.[1]

SEC. 7.—That sections twenty-nine hundred and seven and twenty-nine hundred and eight of the Revised Statutes of the United States and section fourteen of the act entitled "An act to amend the customs revenue laws, and to repeal moities," approved June twenty-second, eighteen hundred and seventy-four, be, and the same are hereby, repealed, and hereafter none of the charges imposed by said sections or any other provisions of existing law shall be estimated in ascertaining the value of goods to be imported, nor shall the value of the usual and necessary sacks, crates, boxes, or covering, of any kind be estimated as part of their value in determining the amount of duties for which they are liable: *Provided*, That if any packages, sacks, crates, boxes, or coverings of any kind shall be of any material or form designed to evade duties thereon, or designed for use otherwise, than in the bona fide transportation of goods to the United States, the same shall be subject to a duty of one hundred per centum ad valorem upon the actual value of the same.

Ascertainment of value.

Proviso.

SEC. 8.—That section twenty-eight hundred and forty-one of the Revised Statutes of the United States is hereby amended and shall on and after the first day of July, eighteen hundred and eighty-three, be as follows:

R. S. 2841, 548, amended.

SEC. 2841.—Whenever merchandise imported into the United States is entered by invoice, one of the following oaths, according to the nature of the case, shall be administered by the collector of the port, at the time of entry, to the owner, importer, consignee, or agent: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in said vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the affidavit may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently.

Proviso.
Oaths to accompany invoices.

---

[1] NOTE.—S. L., vol. 18, p. 189. SEC. 14. That whenever any statute requires that, to the cost or market value of any goods, wares, and merchandise imported into the United States, there shall be added to the invoice thereof, or, upon the entry of such goods, wares, and merchandise, charges for inland-transportation, commissions, port-duties, expenses of shipping, export-duties, cost of packages, boxes, or other articles containing such goods, wares, and merchandise, or any other incidental expenses attending the packing, shipping, or exportation thereof from the country or place where purchased or manufactured, the omission, without intent thereby to defraud the revenue, to add and state the same on such invoice or entry shall not be cause of a forfeiture of such goods, wares, and merchandise, or of the value thereof; but in all cases where the same, or any part thereof, are omitted, it shall be the duty of the collector or appraiser to add the same, for the purposes of duty, to such invoice or entry, either in items or in gross, at such price or amount as he shall deem just and reasonable, (which price or amount shall, in the absence of protest, be conclusive,) and to impose and add thereto the further sum of one hundred per centum of the price or amount so added; which addition shall constitute a part of the dutiable value of such goods, wares, and merchandise, and shall be collectible as provided by law in respect to duties on imports.

Omission to add to market-value cost of packing, shipping, &c., not to work forfeiture.

Collector or appraiser to add such cost and one hundred per centum of price so added.

Addition collected as other duties.

OATH OF CONSIGNEE, IMPORTER, OR AGENT.

I, ——— ——— do solemnly and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector of ——— are the true and only invoice and bill of lading by me received, of goods, wares, and merchandise imported in the ——— ———, whereof ——— is master, from ———, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made, and that if, at any time hereafter, I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly swear (or affirm) that, to the best of my knowledge and belief (insert the name and residence of the owner or owners), is (or are) the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or fair market value (if otherwise obtained) at the time or times and place or places when or where procured (as the case may be), of the said goods, wares, and merchandise, including all cost for finishing said goods, wares, and merchandise to their present condition, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

OATH OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.

I, ——— ———, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of ——— contains a just and true account of the goods, wares, and merchandise imported by or consigned to me, in the ———, whereof ——— ——— is master ———; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise, including all cost of finishing said goods, wares, and merchandise to their present condition, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know or believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made, and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

OATH OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

I, ——— ———, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of ——— contains a just and true account of goods, wares, and merchandise imported by or consigned to me in the ———, whereof ——— ——— is master, from ———; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce contains a just and faithful valuation of the same, at their fair market value, at the time or times and place or places when and where procured for my account (or for account of myself or partners); that the said invoice contains also a just and faithful account of all the cost for finishing said goods, wares, and merchandise to their present condition, and no other discount, drawback or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Appraisal of certain goods, &c., how to be made.

SEC. 9. If upon the appraisal of imported goods, wares, and merchandise, it shall appear that the true and actual market value and wholesale price thereof, as provided by law, cannot be ascertained to the satisfaction of the appraiser, whether because such goods, wares, and merchandise be consigned for sale by the manufacturer abroad to his agent in the United States, or for any other reason, it shall then be lawful to appraise the same by ascertaining the cost or value of the materials composing such merchandise, at the time and place of manufacture, together with the expense of manufacturing, preparing, and putting up such merchandise for shipment, and in no case shall the value of such goods, wares, and merchandise be appraised at less than the total cost or value thus ascertained.

Duties on goods, wares, &c., in public stores on the day this act goes into effect.

SEC. 10. That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year when this act shall go into effect, except as otherwise provided in this act, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference, between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that date.

Goods in bond, &c., duties refunded, when.

Treaties with foreign nations not affected.

SEC. 11. Nothing in this act shall in any way change or impair the force or effect of any treaty between the United States and any other government, or any laws passed in pursuance of or for the execution of any such treaty, so long as such treaty shall remain in force in respect of the subjects embraced in this act; but whenever any such treaty, so far as the same respects said subjects, shall expire or be otherwise terminated, the provisions of this act shall be in force in all respects in the same manner and to the same extent as if no such treaty had existed at the time of the passage hereof.

SEC. 12. That in respect of all articles mentioned in Schedule E of section six of this act, this act shall take effect on and after the first day of June, anno Domini eighteen hundred and eighty-three. Act to take effect June 1, 1883, on articles in Schedule E.

SEC. 13. That the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause, before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made, nor shall said repeal or modifications in any manner affect the right to any office, or change the term or tenure thereof. Any offenses committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

Accrued rights, &c., reserved.

Right to or tenure of office not affected.

Penalties, &c., preserved.

Approved March 3, 1883.

S. L., Vol 23, CHAP. CXXI.—*An act to remove certain burdens on the American merchant marine and encourage the American foreign carrying trade, and for other purposes.*

Be it enacted, and so forth.—SEC. 16. All articles of foreign production needed, and actually withdrawn from bonded warehouses, for supplies not including equipment of vessels of the United States engaged in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be so withdrawn free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Articles of foreign production needed for supplies, &c., may be withdrawn from bonded warehouse free of duty.

SEC. 17. When a vessel is built in the United States for foreign account, wholly or partly of foreign materials on which import duties have been paid, there shall be allowed on such vessel, when exported, a drawback equal in amount to the duty paid on such materials, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury. Ten per centum of the amount of such drawback so allowed shall, however, be retained for the use of the United States by the collector paying the same.

Drawback on materials used in vessels built in United States for foreign account.

Approved June 26, 1884.

S. L., VOL. 26, CHAP. XIII.—*An act to modify existing laws relating to duties on imports and the collection of the revenue.* February 18, 1890.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the passage and approval of this act the following amendments to, and provision for, existing laws shall take effect, as follows:

Hat trimmings.

Section six of the act of March third, eighteen hundred and eighty-three, entitled "An act to reduce internal-revenue taxation, and for other purposes," providing a substitute for title thirty-three of the Revised Statutes of the United States, is hereby amended as to the following section or part of section or schedule in such substituted title as follows:

Vol. 23, p. 512. Amended.

Section 2502, Schedule N, strike out the clause of this schedule commencing with the words "hats, and so forth, materials for," and insert in lieu thereof the following: Braids, plaits, flats, willow sheets, and squares fit only for use in making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palmleaf, willow, hair, whalebone,

Import duty on hat materials modified.

Laces and trimmings omitted.

or any vegetable material, not specially enumerated or provided for twenty per centum ad valorem.

Repeal. SEC. 2. All laws or parts of laws inconsistent with the provisions of this act are hereby repealed.

Approved, February 18, 1890.

June 10, 1890. S. L., VOL. 26, CHAP. 407.—*An act to simplify the laws in relation to the collection of the revenues.*

Collection of customs revenue. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That all merchandise imported into the United States shall, for the purpose of this act, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and indorsed by the consignor shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.

Consignee deemed owner of imported merchandise.

Holder of bill of lading deemed consignee.

Abandoned merchandise.

Requirements of invoices. SEC. 2. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made or if purchased in the currency actually paid therefor, shall contain a correct description of such merchandise, and shall be made in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer, or owner.

To be in triplicate, &c.

Consular declaration. SEC. 3. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consul, viceconsul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true, and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof and of all charges thereon, as provided by this act; and that no discounts, bounties, or drawbacks are contained in the invoice but such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade, in the usual wholesale quantities, and that it includes all charges thereon as provided by this act; and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to any one. If the merchandise was actually purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser.

Contents of declaration.

Actual market value.

To include charges.

Actual quantity.

Different invoices.

Merchandise actually purchased.

Importations without invoice. SEC. 4. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding one hundred dollars in dutiable value shall be admitted to entry without the production of a duly-certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee, before the collector or his deputy, showing why it is impracticable to produce such invoice;

Limit.

and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account, in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof; and in default of such production when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof: *Provided*, That the Secretary of the Treasury may make regulations by which books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding one hundred dollars in value is made by a statement in the form of an invoice the collector shall require a bond for the production of a duly certified invoice.

Verified statement in form of invoice.

Examination by collector, &c.

Proviso.

Publications in series.

Bond.

SEC. 5. That whenever merchandise imported into the United States is entered by invoice, one of the following declarations, according to the nature of the case, shall be filed with the collector of the port, at the time of entry by the owner, importer, consignee, or agent; which declaration so filed shall be duly signed by the owner, importer, consignee, or agent, before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, who may be designated by the Secretary of the Treasury to receive such declarations and to certify to the identity of the persons making them, under regulations to be prescribed by the Secretary of the Treasury; and every officer so designated shall file with the collector of the port a copy of his official signature and seal: *Provided*, That if any of the invoices or bills of lading of any merchandise imported in any one vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the declaration may state the fact, and thereupon such merchandise of which the invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently.

Declaration accompanying invoice.

Oath.

Proviso.

Invoices and merchandise not received at date of entry.

DECLARATION OF CONSIGNEE, IMPORTER, OR AGENT.

Form of declaration by consignee, importer, or agent.

I ——— ———, do solemnly and truly declare that I am the consignee [importer or agent] of the merchandise described in the annexed entry and invoice; that the invoice and bill of lading now presented by me to the collector of ——— —— are the true and only invoice and bill of lading by me received of all the goods, wares, and merchandise imported in the ——— whereof ——— ——— is master, from ——— ——, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know or believe in the existence of any other invoice or bill of lading of the said

goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor to my knowledge on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly declare that to the best of my knowledge and belief [insert the name and residence of the owner or owners] is [or are] the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or the actual market value or wholesale price (if otherwise obtained) at the time of exportation to the United States in the principal markets of the country from whence imported of the said goods, wares, and merchandise, and includes and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other or different discount, bounty, or drawback but such as has been actually allowed on the same.

Declaration by owner, for merchandise actually purchased.

DECLARATION OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.

I, ——— ——— do solemnly and truly declare that I am the owner of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of ——— contains a just and true account of all the goods, wares, and merchandise imported by or consigned to me, in the ——— —— whereof ——— ——— is master, from ———; that the invoice and entry which I now produce contain a just and faithful account of the actual cost of the said goods, wares, and merchandise and include and specifies the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing said goods, wares, and merchandise in condition, packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; that to the best of my knowledge and belief the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Declaration of manufacturer or owner, for merchandise not actually purchased.

DECLARATION OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

I, ——— ———, do solemnly and truly declare that I am the owner (or manufacturer) of the merchandise described in the annexed entry and invoice; that the entry now delivered by me to the collector of ——— contains a just and true account of all the goods, wares, and

merchandise imported by or consigned to me in the ———, whereof ——— ——— is master, from ———; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that nevertheless the invoice which I now produce contains a just and faithful valuation of the same, at their actual market value or wholesale price, at the time of exportation to the United States, in the principal markets of the country from whence imported for my account (or for account of myself or partners); that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and is the price which I would have received and was willing to receive for such merchandise sold in the ordinary course of trade in the usual wholesale quantities; that the said invoice contains also a just and faithful account of all the cost of finishing said goods, wares, and merchandise to their present condition, and includes and specifies, the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs and charges incident to placing said goods, wares, and merchandise in condition packed ready for shipment to the United States, and no other discount, drawback, or bounty but such as has been actually allowed on the said goods, wares, and merchandise; that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made; that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly declare that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

Penalty for false statement.

SEC. 6. That any person who shall knowingly make any false statement in the declarations provided for in the preceding section, or shall aid or procure the making of any such false statement as to any matter material thereto, shall, on conviction thereof, be punished by a fine not exceeding five thousand dollars, or by imprisonment at hard labor not more than two years, or both, in the discretion of the court: *Provided*, That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

Proviso.

Forfeiture.

Additions to invoice values to raise same to market values.

SEC. 7. That the owner, consignee, or agent of any imported merchandise which has been actually purchased, may, at the time when he shall make and verify his written entry of such merchandise, but not afterwards, make such addition in the entry to the cost or value given in the invoice, or pro forma invoice, or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; but no such addition shall be made upon entry to the invoice value of any imported merchandise obtained otherwise than by actual purchase; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise shall exceed by more than ten per centum the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, a further sum equal to two per centum of the total appraised value for each one per centum that such appraised value exceeds the value declared in the entry; and the additional duties shall only apply

Made only where actual purchase.

Appraisement.

Penalty if appraised exceeds declared value.

to the particular article or articles in each invoice which are undervalued; and if such appraised value shall exceed the value declared in the entry more than forty per centum, such entry may be held to be presumptively fraudulent, and the collector of customs may seize such merchandise and proceed as in cases of forfeiture for violations of the customs laws; and in any legal proceedings which may result from such seizure the fact of such undervaluation shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut said presumption of fraudulent intent by sufficient evidence: *Provided*, That the forfeitures provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: *And provided further*, That all additional duties, penalties, or forfeitures, applicable to merchandise entered by a duly certified invoice shall be alike applicable to goods entered by a pro forma invoice or statement in form of an invoice. The duty shall not, however, be assessed upon an amount less than the invoice or entered value.

Fraudulent entries.

Proof.

Provisos.

Application of forfeitures.

Pro forma invoices.

Minimum dutiable value.

Consignments for sale, from manufacturer.

SEC. 8. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer thereof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in section eleven of this act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: *Provided*, That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.

Cost of production.

Consignments for sale, not from manufacturer.

Details of purchase.

Proviso.

Triplicate statements to be attested; disposition.

Penalty for making, &c., false entry.

SEC. 9. That if any owner, importer, consignee, agent, or other person shall make or attempt to make any entry of imported merchandise by means of any fradulent or false invoice, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fradulent practice or appliance whatsoever, or shall be guilty of any willful act or omission by means whereof the United States shall be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from the person making the entry, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates; and such person shall, upon conviction, be fined for each offense a sum not exceed-

ing five thousand dollars, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court.

Merchandise to be appraised at current actual market value and wholesale price.

SEC. 10. That it shall be the duty of the appraisers of the United States, and every of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

Ascertainment of value.

SEC. 11. That when the actual market value, as herein defined, of any article of imported merchandise wholly or partially manufactured and subject to ad valorem duty, or to duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, the appraiser or appraisers shall use all available means to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture; such cost of production to include cost of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of eight per cent. upon the total cost as thus ascertained; and in no such case shall such merchandise be appraised upon original appraisal or re appraisement at less than the total cost of production as thus ascertained.

Minimum appraisement, &c.

Nine general appraisers to be appointed.

Salary.

Political representation.

Not to engage in other business.

Removal.

Place of employment.

SEC. 12. That there shall be appointed by the President, by and with the advice and consent of the Senate, nine general appraisers of merchandise, each of whom shall receive a salary of seven thousand dollars a year. Not more than five of such general appraisers shall be appointed from the same political party. They shall not be engaged in any other business, avocation, or employment, and may be removed from office at any time by the President for inefficiency, neglect of duty, or malfeasance in office. They shall be employed at such ports and within such territorial limits, as the Secretary of the Treasury may from time to time prescribe, and are hereby authorized to exercise the powers, and duties devolved upon them by this act and to exercise, under the general direction of the Secretary of the Treasury, such other supervision over appraisements and classifications, for duty, of imported merchandise as may be needful to secure lawful and uniform appraisements and classifications at the several ports. Three of the general appraisers shall be on duty as a board of general appraisers daily (except Sunday and legal holidays) at the port of New York, during the business hours prescribed by the Secretary of the Treasury, at which port a place for samples shall be provided, under such rules and regulations as the Secretary of the Treasury may from time to time prescribe, which shall include rules as to the classes of articles to be deposited, the time of their retention, and as to their disposition, which place of samples shall be under the immediate control and direction of the board of general appraisers on duty at said port.

Duties, &c.

Board, at New York.

Place for samples.

Revision of assistant appraisers, &c., reports on dutiable values.

SEC. 13. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser, the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low he may order a reappraisement, which shall be made by one of the general appraisers, or, if the importer,

Re-appraisement by general appraisers.

owner, agent, or consignee of such merchandise shall be dissatisfied with the appraisement thereof, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may, within two days thereafter give notice to the collector, in writing, of such dissatisfaction, on the receipt of which the collector shall at once direct a reappraisement of such merchandise by one of the general appraisers. The decision of the appraiser or the person acting as such (in cases where no objection is made thereto, either by the collector or by the importer, owner, consignee, or agent), or of the general appraiser in cases of re-appraisement, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall be dissatisfied with such decision, and shall, within two days thereafter give notice to the collector in writing of such dissatisfaction, or unless the collector shall deem the appraisement of the merchandise too low, in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law.

Effect of decision.

Revision by board.

Decision final.

Ascertainment, &c., of dutiable charges, &c.

Appeal from collector's decision as to dutiable charges, etc.

SEC. 14. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within ten days after "but not before" such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within ten days after the payment of such fees, charges, and exactions, if dissatisfied with such decision give notice in writing to the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Upon such notice and payment the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of three general appraisers, which shall be on duty at the port of New York, or to a board of three general appraisers who may be designated by the Secretary of the Treasury for such duty at that port or at any other port, which board shall examine and decide the case thus submitted, and their decision, or that of a majority of them, shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such who shall liquidate the entry accordingly, except in cases where an application shall be filed in the circuit court within the time and in the manner provided for in section fifteen of this act.

Duties to be paid.

Decision by Board of General Appraisers.

SEC. 15. That if the owner, importer, consignee, or agent of any imported merchandise, or the collector, or the Secretary of the Treasury, shall be dissatisfied with the decision of the board of general appraisers, as provided for in section fourteen of this act, as to the construction of the law and the facts respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, they or either of them, may, within thirty days next after such decision, and not afterwards, apply to the circuit court of the United States within the district in which the matter arises, for a review of the

Review by circuit court.

questions of law and fact involved in such decision. Such application shall be made by filing in the office of the clerk of said circuit court a concise statement of the errors of law and fact complained of, and a copy of such statement shall be served on the collector, or on the importer, owner, consignee, or agent, as the case may be. Thereupon the court shall order the board of appraisers to return to said circuit court the record and the evidence taken by them, together with a certified statement of the facts involved in the case, and their decisions thereon; and all the evidence taken by and before said appraisers shall be competent evidence before said circuit court; and within twenty days after the aforesaid return is made the court may, upon the application of the Secretary of the Treasury, the collector of the port, or the importer, owner, consignee, or agent, as the case may be, refer it to one of said general appraisers, as an officer of the court, to take and return to the court such further evidence as may be offered by the Secretary of the Treasury, collector, importer, owner, consignee, or agent, within sixty days thereafter, in such order and under such rules as the court may prescribe; and such further evidence with the aforesaid returns shall constitute the record upon which said circuit court shall give priority to and proceed to hear and determine the questions of law and fact involved in such decision, respecting the classification of such merchandise and the rate of duty imposed thereon under such classification, and the decision of such court shall be final, and the proper collector, or person acting as such, shall liquidate the entry accordingly, unless such court shall be of opinion that the question involved is of such importance as to require a review of such decision by the Supreme Court of the United States, in which case said circuit court, or the judge making the decision may, within thirty days thereafter, allow an appeal to said Supreme Court; but an appeal shall be allowed on the part of the United States whenever the Attorney-General shall apply for it within thirty days after the rendition of such decision. On such original application, and on any such appeal, security for damages and costs shall be given as in the case of other appeals in cases in which the United States is a party. Said Supreme Court shall have jurisdiction and power to review such decision, and shall give priority to such cases, and may affirm, modify, or reverse such decision of such circuit court, and remand the case with such orders as may seem to it proper in the premises, which shall be executed accordingly. All final judgments, when in favor of the importer, shall be satisfied and paid by the Secretary of the Treasury from the permanent indefinite appropriation provided for in section twenty-three of this act. For the purposes of this section the circuit courts of the United States shall be deemed always open, and said circuit courts, respectively, may establish, and from time to time alter, rules and regulations not inconsistent herewith for the procedure in such cases as they shall deem proper.

Record, evidence, &c., to be transmitted.

Referee.

Production of further evidence.

Advancement, &c.

Appeal to Supreme Court.

Advancement, &c.

Payment of judgments for importer.

Circuit courts to be open.

Rules of procedure.

SEC. 16. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise, in ascertaining the dutiable value or classification thereof; and they, or either of them, may require the production of any letters, accounts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed in the office of the collector, and preserved for use or reference until the final decision of the collector or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be.

Powers of general and local appraisers, collectors, &c.

SEC. 17. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers, when so required by a general appraiser, or

Refusal to appear or testify before appraisers, &c.

a board of general appraisers, or a local appraiser or a collector, he shall be liable to a penalty of one hundred dollars; and if such person be the owner, importer, or consignee, the appraisement which the general appraiser, or board of general appraisers, or local appraiser, or collector, where there is no appraiser, may make of the merchandise, shall be final and conclusive; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or board of general appraisers, or local appraiser, or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited.

Penalty.

Perjury.

Forfeiture.

Decisions to be preserved, &c.

SEC. 18. That all decisions of the general appraisers and of the boards of general appraisers, respecting values and rates of duty, shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the board of general appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they may deem important, and of the decisions of each of the general appraisers and boards of general appraisers, which abstract shall contain a general description of the merchandise in question, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstract shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

Abstract to be published.

Assessment of ad valorem duties.

SEC. 19. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price of such merchandise as bought and sold in usual wholesale quantities, at the time of exportation to the United States, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the United States, or consigned to the United States for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subject if separately imported. That the words "value" or "actual market value" whenever used in this act or in any law relating to the appraisement of imported merchandise shall be construed to mean the actual market value or wholesale price as defined in this section.

To include value of covers, charges, &c.

Duties on unusual coverings.

Definition of "value" and "actual market value."

Withdrawal from bonded warehouses.
Post, p. 624.

SEC. 20. Any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

Proviso.
Perishables and explosives.

Burden of proof on claimant of property.

SEC. 21. That in all suits or informations brought, where any seizure has been made pursuant to any act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.

Proviso.

Probable cause to be shown.

Certain fees and oaths abolished.

SEC. 22. That all fees exacted and oaths administered by officers of the customs, except as provided in this act, under or by virtue of exist-

ing laws of the United States, upon the entry of imported goods and the passing thereof through the customs, and also upon all entries of domestic goods, wares, and merchandise for exportation, be, and the same are hereby, abolished; and in case of entry of merchandise for exportation, a declaration, in lieu of an oath, shall be filed, in such form and under such regulations as may be prescribed by the Secretary of the Treasury; and the penalties provided in the sixth section of this act for false statements in such declaration shall be applicable to declarations made under this section: *Provided*, That where such fees, under existing laws, constitute, in whole or in part, the compensation of any officer, such officer shall receive, from and after the passage of this act, a fixed sum for each year equal to the amount which he would have been entitled to receive as fees for such services during said year.

Exportation declaration.

Penalties for false statements.

Ante, p. 134.

Proviso.

Compensation in lieu of fees.

SEC. 23. That no allowance for damage to goods, wares, and merchandise imported into the United States shall hereafter be made in the estimation and liquidation of duties thereon; but the importer thereof may, within ten days after entry, abandon to the United States all or any portion of goods, wares, and merchandise included in any invoice, and be relieved from the payment of the duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to ten per centum or over of the total value or quantity of the invoice; and the property so abandoned shall be sold by public auction or otherwise disposed of for the account and credit of the United States under such regulations as the Secretary of the Treasury may prescribe.

No allowance for damages.

Abandonment and relief.

Proviso.

Value of abandoned goods.

Sale.

SEC. 24. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation, for or against the United States, at any time within one year of the date of such entry, but not afterwards: *Provided*, That the Secretary of the Treasury shall in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this act or of any other act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.

Refund of overpayments.

Permanent indefinite appropriation.

Clerical errors in entries, &c.

Proviso.

Detailed report of refunds, &c.

SEC. 25. That from and after the taking effect of this act no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers provided for in this act.

Nonliability of collector, &c., in appealable matters.

SEC. 26. That any person who shall give, or offer to give or promise to give any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise including herein any baggage, or of the liquidation of the entry thereof, or shall by threats or demands, or promises of any character attempt to improperly influence or control any such officer or employee of the United States as to the performance of his official duties shall, on conviction thereof, be fined not exceeding two thousand dollars, or be imprisoned at hard labor not more than one year, or both, in the discretion of the court; and evidence of such giv-

Bribery, &c.

Giving, offering, &c., of bribes.

Penalty.

Evidence.

ing, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such giving or offering or promising was contrary to law, and shall put upon the accused the burden of proving that such act was innocent, and not done with an unlawful intention.

Burden of proof.

Asking, taking, &c. bribes.

SEC. 27. That any officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact or receive from any person, directly or indirectly, any money or thing of value, in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage, or liquidation of the entry thereof, on conviction thereof, shall be fined not exceeding five thousand dollars, or be imprisoned at hard labor not more than two years, or both, in the discretion of the court. And evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

Penalty.

Evidence.

Burden of proof.

Baggage of persons in transit.

SEC. 28. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe.

Repeal of R. S., §§ 2608, 2838, 2839, 2841, 2843, 2845, 2853, 2854, 2856, 2858, 2860, 2900, 2902, 2905, 2907, 2908.

Repeal of R. S., §§ 2909, 2922–2924, 2927, 2929–2932, 2943, 2945, 2952, 3011–3013.

Laws repealed.

S. L., vol. 18, pp. 188, 189.

S. L., vol. 22, pp. 523–525.

Existing rights, liabilities, &c., not affected.

SEC. 29. That sections twenty-six hundred and eight, twenty-eight hundred and thirty-eight, twenty-eight hundred and thirty-nine, twenty-eight hundred and forty-one, twenty-eight hundred and forty-three, twenty-eight hundred and forty-five, twenty-eight hundred and fifty-three, twenty-eight hundred and fifty-four, twenty-eight hundred and fifty-six, twenty-eight hundred and fifty-eight, twenty-eight hundred and sixty, twenty-nine hundred, and twenty-nine hundred and two, twenty-nine hundred and five, twenty-nine hundred and seven, twenty-nine hundred and eight, twenty-nine hundred and nine, twenty-nine hundred and twenty-two, twenty-nine hundred and twenty-three, twenty-nine hundred and twenty-four, twenty-nine hundred and twenty-seven, twenty-nine hundred and twenty-nine, twenty-nine hundred and thirty, twenty-nine hundred and thirty-one, twenty-nine hundred and thirty-two, twenty-nine hundred and forty-three, twenty-nine hundred and forty-five, twenty-nine hundred and fifty-two, three thousand and eleven, three thousand and twelve, three thousand and twelve and one half, three thousand and thirteen, of the Revised Statutes of the United States, be, and the same are hereby, repealed, and sections nine, ten, eleven, twelve, fourteen, and sixteen of an act entitled "An act to amend the customs-revenue laws and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four, and sections seven, eight, and nine of the act entitled "An act to reduce internal-revenue taxation, and for other purposes," approved March third, eighteen hundred and eighty-three, and all other acts and parts of acts inconsistent with the provisions of this act, are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed, and all penalties or forfeitures or liabilities incurred prior to the passage of this act under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable

to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed. *And provided further*, That nothing in this act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties theron.

Pending causes.

Proviso.

Abandoned property.
R. S. § 3058, p. 588.
S. L., vol. 24, p. 415.

SEC. 30. That this act shall take effect on the first day of August, eighteen hundred and ninety, except so much of section twelve as provides for the appointment of nine general appraisers, which shall take effect immediately.

Operation, general.

Immediate.

Approved, June 10, 1890.

S. L., VOL. 26, CHAP. 1244.—*An act to reduce the revenue and equalize duties on imports, and for other purposes.*

October 1, 1890.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the sixth day of October, eighteen hundred and ninety, unless otherwise specially provided for in this act, there shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

Tariff of 1890.
R. S. §2504, p. 460.
Vol. 22, S. L., p. 491.
See p. 278, this vol.

Duties on imports.

SCHEDULE A.—CHEMICALS, OILS AND PAINTS.

SCHEDULE A.—Chemicals, oils, and paints.

ACIDS.—

Acids.

1. Acetic or pyroligneous acid, not exceeding the specific gravity of one and forty-seven one-thousandths, one and one-half cents per pound; exceeding the specific gravity of one and forty-seven one-thousandths, four cents per pound.
2. Boracic acid, five cents per pound.
3. Chromic acid, six cents per pound.
4. Citric acid, ten cents per pound.
5. Sulphuric acid or oil of vitrol, not otherwise specially provided for, one-fourth of one cent per pound.
6. Tannic acid or tannin, seventy-five cents per pound.
7. Tartaric acid, ten cents per pound.
8. Alcoholic perfumery, including cologne-water and other toilet waters, two dollars per gallon and fifty per centum ad valorem; alcoholic compounds not specially provided for in this act, two dollars per gallon and twenty-five per centum ad valorem.
9. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, six-tenths of one cent per pound.
10. AMMONIA.—Carbonate of, one and three-fourths cents per pound; muriate of, or sal-ammoniac, three-fourths of one cent per pound; sulphate of, one-half of one cent per pound.

Ammonia.

11. Blacking of all kinds, twenty-five per centum ad valorem.
12. Blue vitrol, or sulphate of copper, two cents per pound.
13. Bone-char, suitable for use in decolorizing sugars, twenty-five per centum ad valorem.
14. Borax, crude, or borate of soda, or borate of lime, three cents per pound; refined borax, five cents per pound.
15. Camphor, refined, four cents per pound.
16. Chalk, prepared, precipitated, French, and red, one cent per pound; all other chalk preparations not specially provided for in this act, twenty per centum ad valorem.

17. Chloroform, twenty-five cents per pound.

Coal-tar preparations.

COAL-TAR PREPARATIONS.—

18. All coal-tar colors or dyes, by whatever name known, and not specially provided for in this act, thirty-five per centum ad valorem.

19. All preparations of coal-tar, not colors or dyes, not specially provided for in this act, twenty per centum ad valorem.

20. Cobalt, oxide of, thirty cents per pound.

21. Collodion and all compounds of pyroxyline, by whatever name known, fifty cents per pound; rolled or in sheets, but not made up into articles, sixty cents per pound; if in finished or partly-finished articles, sixty cents per pound and twenty-five per centum ad valorem.

22. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.

23. Copperas or sulphate of iron, three-tenths of one cent per pound.

24. Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nut-galls, fruits, flowers, dried fibers grains, gums, and gum resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing which are not edible, but which have been advanced in value or condition by refining or grinding. or by other process of manufacture, and not specially provided for in this act, ten per centum ad valorem.

25. Ethers sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars and fifty cents per pound; ethers of all kinds not specially provided for in this act, one dollar per pound.

26. Extracts and decoctions of logwood and other dye-woods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this act, seven-eighths of one cent per pound; extracts of hemlock bark one-half of one cent per pound.

27. Gelatine, glue, and isinglass or fish-glue, valued at not above seven cents per pound, one and one-half cents per pound; valued at above seven cents per pound and not above thirty cents per pound, twenty-five per centum ad valorem; valued at above thirty cents per pound, thirty per centum ad valorem.

28. Glycerine, crude, not purified, one and three-fourths cents per pound. Refined, four and one-half cents per pound.

29. Indigo, extracts, or pastes of, three-fourths of one cent per pound; carmined, ten cents per pound.

30. Ink and ink-powders, printers' ink, and all other ink not specially provided for in this act, thirty per centum ad valorem.

31. Iodine, resublimed, thirty cents per pound.

32. Iodoform, one dollar and fifty cents per pound.

33. Licorice, extracts of, in paste, rolls, or other forms, five and one-half cents per pound.

34. Magnesia, carbonate of, medicinal, four cents per pound; calcined, eight cents per pound; sulphate of, or Epsom salts, three-tenths of one cent per pound.

Oils.

35. Morphia, or morphine, and all salts thereof, fifty cents per ounce.

OILS.—

36. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, containing fifty per centum or more of castor oil, eighty cents per gallon; containing less than fifty per centum of castor oil, forty cents per gallon; all other, thirty per centum ad valorem.

37. Castor oil, eighty cents per gallon.

38. Cod-liver oil, fifteen cents per gallon.

39. Cotton-seed oil, ten cents per gallon of seven and one-half pounds weight.

40. Croton oil, thirty cents per pound.

41. Flaxseed or linseed and poppy-seed oil, raw, boiled, or oxidized, thirty-two cents per gallon of seven and one-half pounds weight.
42. Fusel oil, or amylic alcohol, ten per centum ad valorem.
43. Hemp-seed oil and rape-seed oil, ten cents per gallon.
44. Olive oil, fit for salad purposes, thirty-five cents per gallon.
45. Peppermint oil, eighty cents per pound.
46. Seal, herring, whale, and other fish oil not specially provided for in this act, eight cents per gallon.
47. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for in this act, forty per centum ad valorem.
48. Opium containing less than nine per centum of morphia, and opium prepared for smoking, twelve dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded-warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

PAINTS, COLORS, AND VARNISHES.— Paints, colors, and varnishes.

49. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, one dollar and twelve cents per ton; manufactured, six dollars and seventy-two cents per ton.
50. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; in pulp or mixed with water six cents per pound on the material contained therein when dry.
51. Blanc-fixe, or satin white, or artificial sulphate of barytes, three-fourths of one cent per pound.
52. Black, made from bone, ivory, or vegetable, under whatever name known, including bone-black and lamp-black, dry or ground in oil or water, twenty-five per centum ad valorem.
53. Chrome yellow, chrome green, and all other chromium colors in which lead and bichromate of potash or soda are component parts, dry, or ground in or mixed with oil, four and one-half cents per pound; in pulp or mixed with water, four and one-half cents per pound on the material contained therein when dry.
54. Ocher and ochery earths, sienna and sienna earths, umber and umber earths not specially provided for in this act, dry, one-fourth of one cent per pound; ground in oil, one and one-half cents per pound.
55. Ultramarine blue, four and one-half cents per pound.
56. Varnishes, including so-called gold size or japan, thirty-five per centum ad valorem; and on spirit varnishes for the alcohol contained therein, one dollar and thirty-two cents per gallon additional.
57. Vermilion red, and colors containing quicksilver, dry or ground in oil or water, twelve cents per pound.
58. Wash blue, containing ultramarine, three cents per pound.
59. Whiting and Paris white, dry, one-half of one cent per pound; ground in oil, or putty, one cent per pound.
60. Zinc, oxide of, and white paint containing zinc, but not containing lead; dry, one and one-fourth cents per pound; ground in oil, one and three-fourth cents per pound.
61. All other paints and colors, whether dry or mixed, or ground in water or oil, including lakes, crayons, smalts, and frostings, not specially provided for in this act, and artists' colors of all kinds, in tubes or otherwise, twenty-five per centum ad valorem; all paints and colors, mixed or ground with water or solutions other than oil, and commercially known as artists' water color paints, thirty per centum ad valorem.

LEAD PRODUCTS.— Lead products.

62. Acetate of lead, white, five and one-half cents per pound; brown, three and one-half cents per pound.

63. Litharge, three cents per pound.
64. Nitrate of lead, three cents per pound.
65. Orange mineral, three and one-half cents per pound.
66. Red lead, three cents per pound.
67. White lead, and white paint containing lead, dry or in pulp, or ground or mixed with oil, three cents per pound.
68. Phosphorus, twenty cents per pound.

Potash. POTASH.—

69. Bichromate and chromate of, three cents per pound.
70. Caustic or hydrate of, refined in sticks or rolls, one cent per pound.
71. Hydriodate, iodide, and iodate of, fifty cents per pound.
72. Nitrate of, or saltpeter, refined, one cent per pound.
73. Prussiate of, red, ten cents per pound; yellow, five cents per pound.

Preparations. PREPARATIONS.—

74. All medicinal preparations, including medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for in this act, fifty cents per pound.
75. All medicinal preparations, including medicinal proprietary preparations, of which alcohol is not a component part, and not specially provided for in this act, twenty-five per centum ad valorem; calomel and other mercurial medicinal preparations, thirty-five per centum ad valorem.
76. Products or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this act, twenty-five per centum ad valorem.
77. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and tonics, including all known as toilet preparations, not specially provided for in this act, fifty per centum ad valorem.
78. Santonine, and all salts thereof containing eighty per centum or over of santonine, two dollars and fifty cents per pound.
79. Soap: Castile-soap, one and one-fourth cents per pound; fancy, perfumed, and all descriptions of toilet-soap, fifteen cents per pound; all other soaps, not specially provided for in this act, twenty per centum ad valorem.

Soda. SODA.—

80. Bicarbonate of soda or supercarbonate of soda or saleratus, one cent per pound.
81. Hydrate of, or caustic soda, one cent per pound.
82. Bichromate and chromate of, three cents per pound.
83. Sal-soda, or soda-crystals, and soda-ash, one-fourth of one cent per pound.
84. Silicate of soda, or other alkaline silicate, one-half of one cent per pound.
85. Sulphate of soda, or salt-cake or niter-cake, one dollar and twenty-five cents per ton.
86. Sponges, twenty per centum ad valorem.
87. Strychnia, or strychnine, and all salts thereof, forty cents per ounce.
88. Sulphur, refined, eight dollars per ton; sublimed, or flowers of, ten dollars per ton.
89. Sumac, ground, four-tenths of one cent per pound.
90. Tartar, cream of, and patent tartar, six cents per pound.
91. Tartars and lees crystals, partly refined, four cents per pound.
92. Tartrate of soda and potassa, or Rochelle salts, three cents per pound.

SCHEDULE B.—EARTHS, EARTHENWARE, AND GLASSWARE.

SCHEDULE B.—Earths, earthenware, and glassware.

BRICK AND TILE— Brick and tile.

93. Fire-brick, not glazed, enameled, ornamented, or decorated in any manner, one dollar and twenty-five cents per ton; glazed, enameled, ornamented, or decorated, forty-five per centum ad valorem.

94. Tiles and brick, other than fire-brick, not glazed, ornamented, painted, enameled, vitrified, or decorated, twenty-five per centum ad valorem; ornamented, glazed, painted, enameled, vitrified, or decorated, and all encaustic, forty-five per centum ad valorem.

CEMENT, LIME, AND PLASTER— Cement, lime, and plaster.

95. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, twenty per centum ad valorem.

96. Lime, six cents per one hundred pounds, including weight of barrel or package.

97. Plaster of Paris, or gypsum, ground, one dollar per ton; calcined, one dollar and seventy-five cents per ton.

CLAYS OR EARTHS— Clays or earths.

98. Clays or earths, unwrought or unmanufactured, not specially provided for in this act, one dollar and fifty cents per ton; wrought or manufactured, not specially provided for in this act, three dollars per ton; china clay, or kaolin, three dollars per ton.

EARTHENWARE AND CHINA— Earthenware and china.

99. Common brown earthenware, common stoneware, and crucibles, not ornamented or decorated in any manner, twenty-five per centum ad valorem.

100. China, porcelain, parian, bisque, earthen, stone and crockery ware, including placques, ornaments, toys, charms, vases, and statuettes, painted, tinted, stained, enameled, printed, gilded, or otherwise decorated or ornamented in any manner, sixty per centum ad valorem; if plain white, and not ornamented or decorated in any manner, fifty-five per centum ad valorem.

101. All other china, porcelain, parian, bisque, earthen, stone, and crockery ware, and manufactures of the same, by whatsoever designation or name known in the trade, including lava tips for burners, not specially provided for in this act, if ornamented or decorated in any manner, sixty per centum ad valorem; if not ornamented or decorated, fifty-five per centum ad valorem.

102. Gas-retorts, three dollars each.

GLASS AND GLASSWARE— Glass and glassware.

103. Green, and colored, molded or pressed, and flint, and lime glass bottles, holding more than one pint, and demijohns, and carboys (covered or uncovered), and other molded or pressed green and colored and flint or lime bottle glassware, not specially provided for in this act, one cent per pound. Green, and colored, moulded or pressed, and flint, and lime glass bottles, and vials holding not more than one pint and not less than one-quarter of a pint, one and one-half cents per pound; if holding less than one-fourth of a pint, fifty cents per gross.

104. All articles enumerated in the preceding paragraph, if filled, and not otherwise provided for in this act, and the contents are subject to an ad valorem rate of duty, or to a rate of duty based upon the value, the value of such bottles, vials, or other vessels shall be added to the value of the contents for the ascertainment of the dutiable value of the latter; but if filled, and not otherwise provided for in this act, and the contents are not subject to an ad valorem rate of duty, or to rate of

duty based on the value, or are free of duty, such bottles, vials, or other vessels shall pay, in addition to the duty, if any, on their contents, the rates of duty prescribed in the preceding paragraph: *Provided*, That no article manufactured from glass described in the preceding paragraph shall pay a less rate of duty than forty per centum ad valorem.

Proviso.

105. Flint and lime, pressed glassware, not cut, engraved, painted, etched, decorated, colored, printed, stained, silvered, or gilded, sixty per centum ad valorem.

106. All articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking-glass plates, sixty per centum ad valorem.

107. Chemical glassware for use in laboratory, and not otherwise specially provided for in this act, forty-five per centum ad valorem.

108. Thin blown glass, blown with or without a mold, including glass chimneys and all other manufactures of glass, or of which glass shall be the component material of chief value, not specially provided for in this act, sixty per centum ad valorem.

109. Heavy blown glass, blown with or without a mold, not cut or decorated, finished or unfinished, sixty per centum ad valorem.

110. Porcelain or opal glassware, sixty per centum ad valorem.

111. All cut, engraved, painted, or otherwise ornamented or decorated glass bottles, decanters, or other vessels of glass shall, if filled, pay duty in addition to any duty chargeable on the contents, as if not filled, unless otherwise specially provided for in this act.

112. Unpolished cylinder, crown, and common window-glass, not exceeding ten by fifteen inches square, one and three-eighths cents per pound; above that, and not exceeding sixteen by twenty-four inches square, one and seven-eighths cents per pound; above that, and not exceeding twenty-four by thirty inches square, two and three-eighths cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two and seven-eighths cents per pound; all above that, three and one-eighth cents per pound: *Provided*, That unpolished cylinder, crown and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

Proviso.
In boxes.

113. Cylinder and crown-glass, polished, not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty cents per square foot; above that, forty cents per square foot.

114. Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square, three-fourths of one cent per square foot; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one and one-half cents per square foot; all above that, two cents per square foot; and all fluted, rolled, or rough plate-glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate-glass when ground, smoothed or otherwise obscured shall be subject to the same rate of duty as cast polished plate-glass unsilvered.

Proviso.
Ground, &c.

115. Cast polished plate-glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by

thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

116. Cast polished plate-glass, silvered, and looking-glass plates, not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot.

117. But no looking-glass plates, or plate-glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

118. Cast polished plate-glass, silvered or unsilvered, and cylinder, crown, or common window-glass, when ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, stained, colored, or otherwise ornamented or decorated, shall be subject to a duty of ten per centum ad valorem in addition to the rates otherwise chargeable thereon.

119. Spectacles and eyeglasses, or spectacles and eyeglass-frames, sixty per centum ad valorem.

120. On lenses costing one dollar and fifty cents per gross pairs, or less, sixty per centum ad valorem.

121. Spectacle and eyeglass lenses with their edges ground or beveled to fit frames, sixty per centum ad valorem.

122. All stained or painted window-glass and stained or painted glass windows, and hand, pocket, or table mirrors not exceeding in size one hundred and forty-four square inches, with or without frames or cases, of whatever material composed, lenses of glass or pebble, wholly or partly manufactured, and not specially provided for in this act, and fusible enamel, forty-five per centum ad valorem.

MARBLE AND STONE, AND MANUFACTURES OF— Marble and stone, &c.

123. Marble of all kinds in block, rough or squared, sixty-five cents per cubic foot.

124. Veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, one dollar and ten cents per cubic foot (but in measurement no slab shall be computed at less than one inch in thickness).

125. Manufactures of marble not specially provided for in this act, fifty per centum ad valorem.

STONE—

126. Burr-stones manufactured or bound up into mill-stones, fifteen per centum ad valorem.

127. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, unmanufactured or undressed, not specially provided for in this act, eleven cents per cubic foot.

128. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, not specially provided for in this act, hewn, dressed, or polished, forty per centum ad valorem.

129. Grindstones, finished or unfinished, one dollar and seventy-five cents per ton.

SLATE— Slate.

130. Slates, slate chimney-pieces, mantels, slabs for tables, and all other manufactures of slate, not specially provided for in this act, thirty per centum ad valorem.

131. Roofing slates, twenty-five per centum ad valorem.

SCHEDULE C.—Metals and manufactures of.

SCHEDULE C.—METALS AND MANUFACTURES OF.

Iron and steel.

IRON AND STEEL.

132. Chromate of iron, or chromic ore, fifteen per centum ad valorem.

Iron ore, &c.

133. Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, seventy-five cents per ton. Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than three and one-half per centum copper, seventy-five cents per ton:

Provisos.
More than 2 per cent of copper.

Provided, That ore containing more than two per centum of copper shall pay, in addition thereto, one-half of one cent per pound for the copper contained therein: *Provided, also*, That sulphur ore as pyrites or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, shall be free of duty, except on the copper contained therein, as above provided:

Over 25 per centum of sulphur in pyrites.

No allowance for moisture.

And provided further, That in levying and collecting the duty on iron ore no deduction shall be made from the weight of the ore on account of moisture which may be chemically or physically combined therewith.

Pig iron, &c.

134. Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro-silicon, wrought and cast scrap iron, and scrap steel, three-tenths of one cent per pound; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

Bar iron.

135. Bar-iron, rolled or hammered, comprising flats not less than one inch wide, nor less than three-eighths of one inch thick, eight-tenths of one cent per pound; round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch square, nine-tenths of one cent per pound; flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, one cent per pound.

Round iron, &c.

136. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this act, one and one-tenths cents per pound:

Provisos.
Rating where less finished.

Provided, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and be subject to a duty of eight-tenths of one cent per pound;

Minimum.

and none of the iron above enumerated in this paragraph shall pay a less rate of duty than thirty-five per centum ad valorem:

Charcoal iron.

Provided further, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of not less than twenty-two dollars per ton.

Structural iron.

137. Beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, nine-tenths of one cent per pound.

Plate iron, &c.

138. Boiler or other plate iron or steel, except saw-plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above one and four tenths cents per pound, sixty-five hundredths of one cent per pound; valued above one and four tenths cents and not above two cents per pound, eight tenths of one cent per pound; valued above two cents and not above three cents per pound, one and one-tenth cents per pound; valued above three cents and not above four cents per pound, one and five-tenths cents per pound; valued above four cents and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and eight-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, three and one-half cents per pound; valued above thirteen cents per pound, forty-five per centum ad valorem:

Proviso.
Thinner than No. 10 wire gauge.

Provided, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets.

139. Forgings of iron or steel, or forged iron and steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for in this act, two and three-tenths cents per pound: *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than forty-five per centum ad valorem. Forgings. Proviso. Minimum.

140. Hoop, or band, or scroll, or other iron or steel, valued at three cents per pound or less, eight inches or less in width, and less than three-eighths of one inch thick and not thinner than number ten wire gauge, one cent per pound; thinner than number ten wire gauge and not thinner than number twenty wire gauge, one and one-tenth cents per pound; thinner than number twenty wire gauge, one and three-tenths cents per pound: *Provided*, That hoop or band iron, or hoop or band steel, cut to length, or wholly or partially manufactured into hoops or ties for baling purposes, barrel hoops of iron or steel, and hoop or band iron or hoop or band steel flared, splayed or punched, with or without buckles or fastenings, shall pay two-tenths of one cent per pound more duty than that imposed on the hoop or band iron or steel from which they are made. Hoop, &c., iron. Proviso. Cotton ties, &c.

141. Railway-bars, made of iron or steel, and railway-bars made in part of steel, T-rails, and punched iron or steel flat rails, six-tenths of one cent per pound. Railway bars, &c.

142. Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at three cents per pound or less: Thinner than number ten and not thinner than number twenty wire gauge, one cent per pound; thinner than number twenty wire gauge, and not thinner than number twenty-five wire gauge, one and one-tenth cents per pound; thinner than number twenty-five wire gauge, one and four-tenths cents per pound; corrugated or crimped, one and four-tenths cents per pound: *Provided*, That all common or black sheet-iron or sheet-steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel. Sheet-iron, etc. Proviso. Not thinner than No. 10 wire gauge.

143. All iron or steel sheets or plates, and all hoop, band, or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay three-fourths of one cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges, or forms, of common or black sheet or taggers iron or steel; and on and after July first, eighteen hundred and ninety-one, all iron or steel sheets, or plates, or taggers iron coated with tin or lead or with a mixture of which these metals or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, shall pay two and two-tenths cents per pound: *Provided*, That on and after July first, eighteen hundred and ninety-one, manufactures of which tin, tin plates, terne plates, taggers tin, or either of them, are component materials of chief value, and all articles, vessels or wares manufactured, stamped or drawn from sheet-iron or sheet-steel, such material being the component of chief value, and coated wholly or in part with tin or lead or a mixture of which these metals or either of them is a component part, shall pay a duty of fifty-five per centum ad valorem: *Provided further*, That on and after October first, eighteen hundred and ninety-seven, tin plates and terne plates lighter in weight than sixty-three pounds per hundred square feet shall be admitted free of duty, unless it shall be made to appear to the satisfaction of the President (who shall thereupon by proclamation make known the fact) that the aggregate quantity of such plates lighter than sixty-three pounds per hundred square feet produced in the United States during either of the six years next preceding June thirtieth, eighteen hundred and ninety-seven, has equaled one-third the amount of such plates imported and entered for consumption during any fiscal year after the passage of this act, and prior to Galvanized, &c., sheets. Provisos. Manufactures of tin, &c., after July 1, 1891. Tin-plates, &c., to be free after October 1, 1897, unless domestic manufacture established. Quantity.

Drawbacks not included.

said October first, eighteen hundred and ninety-seven: *Provided*, That the amount of such plates manufactured into articles exported, and upon which a drawback shall be paid, shall not be included in ascertaining the amount of such importations: *And provided further*, That the amount or weight of sheet iron or sheet steel manufactured in the United States and applied or wrought in the manufacture of articles or wares tinned or terne-plated in the United States, with weight allowance as sold to manufacturers or others, shall be considered as tin and terne plates produced in the United States within the meaning of this act.

Weight of entire material included.

Polished, &c.

144. Sheet-iron or sheet-steel, polished, planished, or glanced, by whatever name designated, two and one-half cents per pound: *Provided*, That plate or sheet or taggers iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay one-quarter of one cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron or steel.

Proviso.

Pickled, &c.

Tin-plates, &c., until July 1, 1891.

145. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one cent per pound until July first, eighteen hundred and ninety-one.

Steel ingots, &c.

146. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting-rods and piston-rods; pressed, sheared, or stamped shapes; saw-plates, wholly or partially manufactured; hammer-molds or swaged-steel; gun-barrel molds not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates not specially provided for in this act; and steel in all forms and shapes not specially provided for in this act; all of the above valued at one cent per pound or less, four-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, five-tenths of one cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, eight-tenths of one cent per pound; valued above one and eight-tenths and not above two and two tenths cents per pound, nine-tenths of one cent per pound; valued above two and two-tenths cents, and not above three cents per pound, one and two-tenths cents per pound; valued above three cents and not above four cents per pound, one and six-tenths cents per pound; valued above four cents and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and eight-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, three and one-half cents per pound; valued above thirteen cents and not above sixteen cents per pound, four and two-tenths cents per pound; valued above sixteen cents per pound, seven cents per pound.

WIRE—

Wire rods.

147. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, and nail rods, whether round, oval, flat, square, or in any other shape, in coils or otherwise, not smaller than number six wire gauge, valued at three and a half cents or less per pound, six-tenths of one cent per pound; and iron or steel, flat, with longitudinal ribs for the manufacture of fencing, valued at three cents or less per pound, six-tenths of one cent per pound: *Provided*, That all iron or steel rods, whether rolled or drawn through dies, smaller than number six wire gauge, shall be classed and dutiable as wire.

Proviso.

Less than No. 6 wire gauge.

Classification of wire.

148. Wire: Wire made of iron or steel, not smaller than number ten wire gauge, one and one-fourth cents per pound; smaller than number ten, and not smaller than number sixteen wire gauge,

one and three-fourths cents per pound; smaller than number sixteen and not smaller than number twenty-six wire gauge, two and one-fourth cents per pound; smaller than number twenty-six wire gauge, three cents per pound: *Provided*, That iron or steel wire covered with cotton, silk, or other material, and wires or strip steel, commonly known as crinoline wire, corset-wire, and hat-wire, shall pay a duty of five cents per pound: *And provided further*, That flat steel wire, or sheet steel in strips, whether drawn through dies or rolls, untempered or tempered, of whatsoever width, twenty-five one thousandths of an inch thick or thinner (ready for use or otherwise), shall pay a duty of fifty per centum ad valorem: *And provided further*, That no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay a less rate of duty than the iron or steel wire from which it is made either wholly or in part: *And provided further*, That iron or steel wire cloths, and iron or steel wire nettings made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire used in the manufacture of iron or steel wire cloth, or iron or steel wire nettings, and two cents per pound in addition thereto.

Provisos.

Covered.

Flat.

Minimum.

Cloths, &c.

There shall be paid on iron or steel wire coated with zinc or tin, or any other metal (except fence-wire and iron or steel, flat, with longitudinal ribs, for the manufacture of fencing), one-half of one cent per pound in addition to the rate imposed on the wire of which it is made; on iron wire rope and wire strand, one cent per pound in addition to the rate imposed on the wire of which it is made; on steel wire rope and wire strand, two cents per pound in addition to the rate imposed on the wire of which they or either of them are made: *Provided further*, That all iron or steel wire valued at more than four cents per ponud shall pay a duty of not less than forty-five per centum ad valorem, except that card-wire for the manufacture of card clothing shall pay a duty of thirty-five per centum ad valorem.

Additional rates.

Minimum.

Card-wire.

GENERAL PROVISIONS.

General provisions.

149. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron and steel.

No allowances for rust.

150. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffiths, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

Definition of steel.

151. No article not specially provided for in this act, wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

Articles of tin, &c.

152. On all iron or steel bars or rods of whatever shape or section, which are cold rolled, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, there shall be

Additional rate for cold-rolled bars, &c.

paid one-fourth of one cent per pound in addition to the rates provided in this act; and on all strips, plates, or sheets of iron or steel of whatever shape, other than the polished, planished, or glanced sheet-iron or sheet-steel hereinbefore provided for, which are cold rolled, cold hammered, blued, brightened, tempered, or polished by any process to such perfected surface finish, or polish better than the grade of cold rolled, smooth only, hereinbefore provided for, there shall be paid one and one-fourth cents per pound in addition to the rates provided in this act upon plates, strips, or sheets of iron or steel of common or black finish; and on steel circular saw plates there shall be paid one cent per pound in addition to the rate provided in this act for steel saw plates.

Manufactures of iron and steel.

MANUFACTURES OF IRON AND STEEL.

153. Anchors, or parts thereof, of iron or steel, mill-irons and mill-cranks of wrought-iron, and wrought-iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam-engines, and locomotives, or parts thereof, weighing each twenty-five pounds or more, one and eight-tenths cents per pound.

154. Axles, or parts thereof, axle-bars, axle-blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, two cents per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

Proviso.

Axles fitted to wheels.

155. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, two and one-half cents per pound.

156. Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, two and one-fourth cents per pound.

157. Boiler or other tubes, pipes, flues, or stays of wrought-iron or steel, two and one-half cents per pound.

158. Bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, whether of iron or steel, two and one-fourth cents per pound.

159. Card-clothing, manufactured from tempered steel wire, fifty cents per square foot; all other, twenty-five cents per square foot.

160. Cast-iron pipe of every description, nine-tenths of one cent per pound.

161. Cast-iron vessels, plates, stove-plates, andirons, sad-irons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this act, one and two-tenths cents per pound.

162. Castings of malleable iron not specially provided for in this act, one and three-fourths cents per pound.

163. Cast hollow-ware, coated, glazed, or tinned, three cents per pound.

164. Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and six-tenths cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, one and eight-tenths cents per pound; less than three-eighths of one inch in diameter, two and one-half cents per pound, but no chain or chains of any description shall pay a lower rate of duty than forty-five per centum ad valorem.

Cutlery.

CUTLERY—

165. Pen-knives or pocket-knives of all kinds, or parts thereof, and erasers, or parts thereof, wholly or partly manufactured, valued at not more than fifty cents per dozen, twelve cents per dozen; valued at more than fifty cents per dozen and not exceeding one dollar and fifty cents per dozen, fifty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars per dozen, one dollar per dozen; valued at more than three dollars per dozen, two dollars per dozen; and in addition thereto on all the above, fifty per

centum ad valorem. Razors and razor-blades, finished or unfinished, valued at less than four dollars per dozen, one dollar per dozen; valued at four dollars or more per dozen, one dollar and seventy-five cents per dozen; and in addition thereto on all the above razors and razor-blades, thirty per centum ad valorem.

166. Swords, sword-blades, and side-arms, thirty-five per centum ad valorem.

167. Table-knives, forks, steels, and all butchers', hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives of all sizes, finished or unfinished, valued at not more than one dollar per dozen pieces, ten cents per dozen; valued at more than one dollar and not more than two dollars, thirty-five cents per dozen; valued at more than two dollars and not more than three dollars, forty cents per dozen; valued at more than three dollars and not more than eight dollars, one dollar per dozen; valued at more than eight dollars, two dollars per dozen; and in addition upon all the above-named articles, thirty per centum ad valorem. All carving and cooks' knives and forks of all sizes, finished or unfinished, valued at not more than four dollars per dozen pieces, one dollar per dozen; valued at more than four dollars and not more than eight dollars, two dollars per dozen pieces; valued at more than eight dollars and not more than twelve dollars, three dollars per dozen pieces; valued at more than twelve dollars, five dollars per dozen pieces; and in addition upon all the above-named articles, thirty per centum ad valorem.

168. Files, file-blanks, rasps, and floats, of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, seventy-five cents per dozen; nine inches in length and under fourteen inches, one dollar and thirty cents per dozen; fourteen inches in length and over, two dollars per dozen.

FIRE-ARMS— Fire-arms.

169. Muskets and sporting rifles, twenty-five per centum ad valorem.

170. All double-barrelled, sporting, breech loading shot-guns valued at not more than six dollars each, one dollar and fifty cents each; valued at more than six dollars and not more than twelve dollars each, four dollars each; valued at more than twelve dollars each, six dollars each; and in addition thereto on all the above, thirty-five per centum ad valorem. Single-barrel breech-loading shot-guns, one dollar each and thirty-five per centum ad valorem. Revolving pistols valued at not more than one dollar and fifty cents each, forty cents each; valued at more than one dollar and fifty cents, one dollar each; and in addition thereto on all the above pistols, thirty-five per centum ad valorem.

171. Iron or steel sheets, plates, wares, or articles, enameled or glazed with vitreous glasses, forty-five per centum ad valorem.

172. Iron or steel sheets, plates, wares, or articles, enameled or glazed as above with more than one color, or ornamented, fifty per centum ad valorem.

NAILS, SPIKES, TACKS, AND NEEDLES. Nails, spikes, tacks, and needles.

173. Cut nails and cut spikes of iron or steel, one cent per pound.

174. Horseshoe nails, hob nails, and all other wrought iron or steel nails not specially provided for in this act, four cents per pound.

175. Wire nails made of wrought iron or steel, two inches long and longer, not lighter than number twelve wire gauge, two cents per pound; from one inch to two inches in length, and lighter than number twelve and not lighter than number sixteen wire gauge, two and one-half cents per pound; shorter than one inch and lighter than number sixteen wire gauge, four cents per pound.

176. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, one and eight-tenths cents per pound.

177. Cut tacks, brads, or sprigs, not exceeding sixteen ounces to the thousand, two and one-fourth cents per thousand; exceeding sixteen ounces to the thousand, two and three-fourths cents per pound.

178. Needles for knitting or sewing machines, crochet-needles and tape-needles and bodkins of metal, thirty-five per centum ad valorem.

179. Needles, knitting, and all others not specially provided for in this act, twenty-five per centum ad valorem.

Plates.

PLATES—

180. Steel plates engraved, stereotype plates, electro-type plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.

181. Railway fish-plates or splice-bars, made of iron or steel, one cent per pound.

182. Rivets of iron or steel, two and one-half cents per pound.

Saws.

183. SAWS: Cross-cut saws, eight cents per linear foot; mill, pit, and drag-saws, not over nine inches wide, ten cents per linear foot; over nine inches wide, fifteen cents per linear foot; circular saws, thirty per centum ad valorem; hand, back, and all other saws, not specially provided for in this act, forty per centum ad valorem.

184. Screws, commonly called wood-screws, more than two inches in length, five cents per pound; over one inch and not more than two inches in length, seven cents per pound; over one-half inch and not more than one inch in length, ten cents per pound; one-half inch and less in length, fourteen cents per pound.

185. Wheels, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, two and one-half cents per pound; and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and three-fourths cents per pound: *Provided*, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

Proviso.
Wheels fitted to axles.

Miscellaneous metals, &c.

MISCELLANEOUS METALS AND MANUFACTURES OF.

186. Aluminium or aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, fifteen cents per pound.

187. Antimony, as regulus or metal, three-fourths of one cent per pound.

188. Argentine, albata, or German silver, unmanufactured, twenty-five per centum ad valorem.

189. Brass, in bars or pigs, old brass, clippings from brass or Dutch-metal, and old sheathing, or yellow metal, fit only for remanufacture, one and one-half cents per pound.

190. Bronze powder, twelve cents per pound; bronze or Dutch-metal, or aluminum, in leaf, eight cents per package, of one hundred leaves.

Copper.

COPPER—

191. Copper imported in the form of ores, one-half of one cent per pound on each pound of fine copper contained therein.

192. Old copper, fit only for remanufacture, clippings from new copper, and all composition metal of which copper is a component material of chief value, not specially provided for in this act, one cent per pound.

193. Regulus of copper and black or coarse copper, and copper cement, one cent per pound on each pound of fine copper contained therein.

194. Copper in plates, bars, ingots, Chili or other pigs, and in other forms, not manufactured, not specially provided for in this act, one and one-fourth cents per pound.

195. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of which copper is the component material of chief value and not composed wholly or in part of iron ungalvanized, thirty-five per centum ad valorem.

GOLD AND SILVER.— Gold and silver.

196. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this act, thirty per centum ad valorem.

197. Gold-leaf, two dollars per package of five hundred leaves.

198. Silver-leaf, seventy-five cents per package of five hundred leaves.

LEAD.— Lead.

199. Lead ore and lead dross, one and one-half cents per pound: *Provided*, That silver ore and all other ores containing lead shall pay a duty of one and one-half cents per pound on the lead contained therein, according to sample and assay at the port of entry. Proviso. Silver ore, &c.

200. Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap-lead fit only to be remanufactured, two cents per pound.

201. Lead in sheets, pipes, shot, glaziers' lead, and lead wire, two and one-half cents per pound.

202. Metallic mineral substances in a crude state and metals unwrought, not specially provided for in this act, twenty per centum ad valorem; mica, thirty-five per centum ad valorem.

NICKEL.— Nickel.

203. Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, ten cents per pound.

204. Pens, metallic, except gold pens, twelve cents per gross.

205. Pen-holder tips, pen-holders or parts thereof, and gold pens, thirty per centum ad valorem.

206. Pins, metallic, solid head or other, including hair-pins, safety-pins, and hat, bonnet, shawl, and belt pins, thirty per centum ad valorem.

207. Quicksilver, ten cents per pound. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty. Quicksilver.

208. Type-metal, one and one-half cents per pound for the lead contained therein; new types, twenty-five per centum ad valorem. Type-metal.

209. Tin: On and after July first, eighteen hundred and ninety-three, there shall be imposed and paid upon cassiterite or black oxide of tin, and upon bar, block, and pig tin, a duty of four cents per pound: *Provided*, That unless it shall be made to appear to the satisfaction of the President of the United States (who shall make known the fact by proclamation) that the product of the mines of the United States shall have exceeded five thousand tons of cassiterite, and bar, block, and pig tin in any one year prior to July first, eighteen hundred and ninety-five, then all imported cassiterite, bar, block, and pig tin shall after July first, eighteen hundred and ninety-five, be admitted free of duty. Tin. To take effect July 1, 1893. Proviso. Minimum annual domestic production prior to July 1, 1895, &c. Otherwise, after July 1, 1895, free.

WATCHES.— Watches.

210. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.

211. Watches, parts of watches, watch-cases, watch movements, and watch-glasses, whether separately packed or otherwise, twenty-five per centum ad valorem.

ZINC OR SPELTER.— Zinc or spelter.

212. Zinc in block or pigs, one and three-fourths cents per pound.

213. Zinc in sheets, two and one-half cents per pound.

214. Zinc, old and worn out, fit only to be remanufactured, one and one-fourth cents per pound.

215. Manufactures, articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron, steel, lead, copper, nickel, pewter, zinc, gold, silver, platinum, aluminum, or any other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.

SCHEDULE D.—Wood, and manufactures of.

SCHEDULE D.—WOOD AND MANUFACTURES OF.

216. Timber, hewn and sawed, and timber used for spars and in building wharves, ten per centum ad valorem.

217. Timber, squared or sided, not specially provided for in this act, one-half of one cent per cubic foot.

218. Sawed boards, plank, deals, and other lumber of hemlock, white wood, sycamore, white pine and basswood, one dollar per thousand feet board measure; sawed lumber, not specially provided for in this act, two dollars per thousand feet board measure; but when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished fifty cents per thousand feet board measure; and if planed on one side and tongued and grooved, one dollar per thousand feet board measure; and if planed on two sides, and tongued and grooved, one dollar and fifty cents per thousand feet board measure; and in estimating board measure under this schedule no deduction shall be made on board measure on account of planing, tongueing and grooving: *Provided*, That in case any foreign country shall impose an export duty upon pine, spruce, elm, or other logs, or upon stave bolts, shingle wood, or heading blocks exported to the United States from such country, then the duty upon the sawed lumber herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this act.

Proviso.
Countries imposing export duty, existing rate to remain.

219. Cedar: That on and after March first, eighteen hundred and ninety-one, paving posts, railroad ties, and telephone and telegraph poles of cedar, shall be dutiable at twenty per centum ad valorem.

220. Sawed boards, plank, deals, and all forms of sawed cedar, lignum-vitae, lancewood, ebony, box, granadilla, mahogany, rosewood, satin-wood, and all other cabinet-woods not further manufactured than sawed, fifteen per centum ad valorem; veneers of wood, and wood, unmanufactured, not specially provided for in this act, twenty per centum ad valorem.

221. Pine clapboards, one dollar per one thousand.

222. Spruce clapboards, one dollar and fifty cents per one thousand.

223. Hubs for wheels, posts, last-blocks, wagon-blocks, oar-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.

224. Laths, fifteen cents per one thousand pieces.

225. Pickets and palings, ten per centum ad valorem.

226. White pine shingles, twenty cents per one thousand; all other, thirty cents per one thousand.

227. Staves of wood of all kinds, ten per centum ad valorem.

228. Casks and barrels (empty), sugar-box shooks, and packing-boxes and packing-box shooks, of wood, not specially provided for in this act, thirty per centum ad valorem.

229. Chair cane, or reeds wrought or manufactured from rattans or reeds, and whether round, square, or in any other shape, ten per centum ad valorem.

230. House or cabinet furniture, of wood, wholly or partly finished, manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this act, thirty-five per centum ad valorem.

SCHEDULE E.—Sugar.

SCHEDULE E.—SUGAR.

Bounty.
R. S., § 3689, pp. 724-726.
See p. 424, this vol.

231. That on and after July first, eighteen hundred and ninety-one, and until July first, nineteen hundred and five, there shall be paid, from any moneys in the Treasury not otherwise appropriated, under the provisions of section three thousand six hundred and eighty-nine of the Revised Statutes, to the producer of sugar testing not less than ninety degrees by the polariscope, from beets, sorghum, or sugar-cane grown within the United States, or from maple sap produced within the United States, a bounty of two cents per pound; and upon such sugar testing

less than ninety degrees by the polariscope, and not less than eighty degrees, a bounty of one and three-fourths cents per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.

Application for license.

232. The producer of said sugar to be entitled to said bounty shall have first filed prior to July first of each year with the Commissioner of Internal Revenue a notice of the place of production, with a general description of the machinery and methods to be employed by him, with an estimate of the amount of sugar proposed to be produced in the current or next ensuing year, including the number of maple trees to be tapped, and an application for a license to so produce, to be accompanied by a bond in a penalty, and with sureties to be approved by the Commissioner of Internal Revenue, conditioned that he will faithfully observe all rules and regulations that shall be prescribed for such manufacture and production of sugar.

Bond.

License to produce sugar.

233. The Commissioner of Internal Revenue, upon receiving the application and bond hereinbefore provided for, shall issue to the applicant a license to produce sugar from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States at the place and with the machinery and by the methods described in the application; but said license shall not extend beyond one year from the date thereof.

Time limit.

Bounty only to licensed producer, &c.

234. No bounty shall be paid to any person engaged in refining sugars which have been imported into the United States, or produced in the United States upon which the bounty herein provided for has already been paid or applied for, nor to any person unless he shall have first been licensed as herein provided, and only upon sugar produced by such person from sorghum, beets, or sugar-cane grown within the United States, or from maple sap produced within the United States. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall from time to time make all needful rules and regulations for the manufacture of sugar from sorghum, beets, or sugar cane grown within the United States, or from maple sap produced within the United States, and shall, under the direction of the Secretary of the Treasury, exercise supervision and inspection of the manufacture thereof.

Regulations.

Inspection, &c.

Payment of bounties.

235. And for the payment of these bounties the Secretary of the Treasury is authorized to draw warrants on the Treasurer of the United States for such sums as shall be necessary, which sums shall be certified to him by the Commissioner of Internal Revenue, by whom the bounties shall be disbursed, and no bounty shall be allowed or paid to any person licensed as aforesaid in any one year upon any quantity of sugar less than five hundred pounds.

Minimum production.

Penalty for illegally applying for, &c., bounty, &c.

236. That any person who shall knowingly refine or aid in the refining of sugar imported into the United States or upon which the bounty herein provided for has already been paid or applied for, at the place described in the license issued by the Commissioner of Internal Revenue, and any person not entitled to the bounty herein provided for, who shall apply for or receive the same, shall be guilty of a misdemeanor, and, upon conviction thereof, shall pay a fine not exceeding five thousand dollars, or be imprisoned for a period not exceeding five years, or both, in the discretion of the court.

Import duties.

Provisos.

Additional rate from countries paying certain bounty on exportation.

237. All sugars above number sixteen Dutch standard in color shall pay a duty of five-tenths of one cent per pound: *Provided*, That all such sugars above number sixteen Dutch standard in color shall pay one-tenth of one cent per pound in addition to the rate herein provided for, when exported from, or the product of any country when and so long as such country pays or shall hereafter pay, directly or indirectly, a bounty on the exportation of any sugar that may be included in this grade which is greater than is paid on raw sugars of a lower saccharine strength; and the Secretary of the Treasury shall prescribe suitable rules and regulations to carry this provision into effect: *And provided further*, That all machinery purchased abroad and erected in a beet-

Regulations.

Beet-sugar machinery free until July 1, 1892.

sugar factory and used in the production of raw sugar in the United States from beets produced therein shall be admitted duty free until the first day of July, eighteen hundred and ninety-two: *Provided*, That any duty collected on any of the above-described machinery purchased abroad and imported into the United States for the uses above indicated since January first, eighteen hundred and ninety, shall be refunded.

Refund of duties on machinery.

238. Sugar candy and all confectionery, including chocolate confectionery, made wholly or in part of sugar, valued at twelve cents or less per pound, and on sugars after being refined, when tinctured, colored, or in any way adulterated, five cents per pound.

239. All other confectionery, including chocolate confectionery, not specially provided for in this act, fifty per centum ad valorem.

240. Glucose, or grape sugar, three-fourths of one cent per pound.

Provisions to take effect April 1, 1891.

241. That the provisions of this act providing terms for the admission of imported sugars and molasses and for the payment of a bounty on sugars of domestic production shall take effect on the first day of April, eighteen hundred and ninety-one: *Provided*, That on and after the first day of March, eighteen hundred and ninety-one, and prior to the first day of April, eighteen hundred and ninety-one, sugars not exceeding number sixteen Dutch standard in color may be refined in bond without payment of duty, and such refined sugars may be transported in bond and stored in bonded warehouse at such points of destination as are provided in existing laws relating to the immediate transportation of dutiable goods in bond, under such rules and regulations as shall be prescribed by the Secretary of the Treasury.

Proviso.

Refining, &c., in bond.

SCHEDULE F.—Tobacco and manufactures of.

SCHEDULE F.—TOBACCO AND MANUFACTURES OF.

242. Leaf tobacco suitable for cigar-wrappers, if not stemmed, two dollars per pound; if stemmed, two dollars and seventy-five cents per pound: *Provided*, That if any portion of any tobacco imported in any bale, box, or package, or in bulk shall be suitable for cigar-wrappers, the entire quantity of tobacco contained in such bale, box, or package, or bulk shall be dutiable; if not stemmed, at two dollars per pound; if stemmed, at two dollars and seventy-five cents per pound.

Proviso.

A portion suitable for wrappers, the entire bale, &c., dutiable as.

243. All other tobacco in leaf, unmanufactured and not stemmed, thirty-five cents per pound; if stemmed fifty cents per pound.

244. Tobacco, manufactured, of all descriptions, not specially enumerated or provided for in this act, forty cents per pound.

245. Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.

246. Cigars, cigarettes, and cheroots of all kinds, four dollars and fifty cents per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

SCHEDULE G.—Agricultural products and provisions.

SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

Live animals.

ANIMALS, LIVE—

Horses, ad valorem.

247. Horses and mules, thirty dollars per head: *Provided*, That horses valued at one hundred and fifty dollars and over shall pay a duty of thirty per centum ad valorem.

248. Cattle, more than one year old, ten dollars per head; one year old or less, two dollars per head.

249. Hogs, one dollar and fifty cents per head.

250. Sheep, one year old or more, one dollar and fifty cents per head; less than one year old, seventy-five cents per head.

251. All other live animals, not specially provided for in this act, twenty per centum ad valorem.

Breadstuffs and farinaceous substances.

BREADSTUFFS AND FARINACEOUS SUBSTANCES—

252. Barley, thirty cents per bushel of forty-eight pounds.

253. Barley-malt, forty-five cents per bushel of thirty-four pounds.

254. Barley, pearled, patent, or hulled, two cents per pound.
255. Buckwheat, fifteen cents per bushel of forty-eight pounds.
256. Corn or maize, fifteen cents per bushel of fifty-six pounds.
257. Corn-meal, twenty cents per bushel of forty-eight pounds.
258. Macaroni, vermicelli, and all similar preparations, two cents per pound.
259. Oats, fifteen cents per bushel.
260. Oatmeal, one cent per pound.
261. Rice, cleaned, two cents per pound; uncleaned rice, one and one-quarter cents per pound; paddy, three-quarters of one cent per pound; rice-flour, rice-meal, and rice, broken, which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound.
262. Rye, ten cents per bushel.
263. Rye-flour, one-half of one cent per pound.
264. Wheat, twenty-five cents per bushel.
265. Wheat-flour, twenty-five per centum ad valorem.

DAIRY PRODUCTS— Dairy products.

266. Butter, and substitutes therefor, six cents per pound.
267. Cheese, six cents per pound.
268. Milk, fresh, five cents per gallon.
269. Milk, preserved or condensed, including weight of packages, three cents per pound; sugar of milk, eight cents per pound.

FARM AND FIELD PRODUCTS— Farm and field products.

270. Beans, forty cents per bushel of sixty pounds.
271. Beans, pease, and mushrooms, prepared or preserved, in tins, jars, bottles, or otherwise, forty per centum ad valorem.
272. Broom-corn, eight dollars per ton.
273. Cabbages, three cents each.
274. Cider, five cents per gallon.
275. Eggs, five cents per dozen.
276. Eggs, yolk of, twenty-five per centum ad valorem.
277. Hay, four dollars per ton.
278. Honey, twenty cents per gallon.
279. Hops, fifteen cents per pound.
280. Onions, forty cents per bushel.
281. Pease, green, in bulk or in barrels, sacks, or similar packages, forty cents per bushel of sixty pounds; pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.
282. Plants, trees, shrubs, and vines of all kinds, commonly known as nursery stock, not specially provided for in this act, twenty per centum ad valorem.
283. Potatoes, twenty-five cents per bushel of sixty pounds.

SEEDS— Seeds.

284. Castor beans or seeds, fifty cents per bushel of fifty pounds.
285. Flaxseed or linseed, poppy seed and other oil seeds, not specially provided for in this act, thirty cents per bushel of fifty-six pounds; but no drawback shall be allowed on oilcake made from imported seed.
286. Garden-seeds, agricultural seeds, and other seeds, not specially provided for in this act, twenty per centum ad valorem.
287. Vegetables of all kinds, prepared or preserved, including pickles and sauces of all kinds, not specially provided for in this act, forty-five per centum ad valorem.
288. Vegetables in their natural state, not specially provided for in this act, twenty-five per centum ad valorem.
289. Straw, thirty per centum ad valorem.
290. Teazles, thirty per centum ad valorem.

FISH— Fish.

291. Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide and

three and one-half inches deep, ten cents per whole box; in half-boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter-boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.

292. Fish, pickled, in barrels or half barrels, and mackerel or salmon, pickled or salted, one cent per pound.

293. Fish, smoked, dried, salted, pickled, frozen, packed in ice, or otherwise prepared for preservation, and fresh fish, not specially provided for in this act, three-fourths of one cent per pound.

294. Herrings, pickled or salted, one-half of one cent per pound; herrings, fresh, one-fourth of one cent per pound.

295. Fish in cans or packages made of tin or other material; except anchovies and sardines and fish packed in any other manner, not specially enumerated or provided for in this act, thirty per centum ad valorem.

Cans, &c.

296. Cans or packages, made of tin or other metal, containing shell fish admitted free of duty, not exceeding one quart in contents, shall be subject to a duty of eight cents per dozen cans or packages; and when exceeding one quart, shall be subject to an additional duty of four cents per dozen for each additional half quart or fractional part thereof: *Provided*, That until June thirtieth, eighteen hundred and ninety-one, such cans or packages shall be admitted as now provided by law.

Proviso.

Existing rate till June 30, 1891.

Fruits and nuts.

FRUITS AND NUTS—

Fruits:

297. Apples, green or ripe, twenty-five cents per bushel.

298. Apples, dried, dessiccated, evaporated, or prepared in any manner, and not otherwise provided for in this act, two cents per pound.

299. Grapes, sixty cents per barrel of three cubic feet capacity or fractional part thereof; plums, and prunes, two cents per pound.

300. Figs, two and one-half cents per pound.

301. Oranges, lemons, and limes, in packages of capacity of one and one-fourth cubic feet or less, thirteen cents per package; in packages of capacity exceeding one and one-fourth cubic feet and not exceeding two and one-half cubic feet, twenty-five cents per package; in packages of capacity exceeding two and one-half cubic feet and not exceeding five cubic feet, fifty cents per package; in packages of capacity exceeding five cubic feet, for every additional cubic foot or fractional part thereof, ten cents; in bulk, one dollar and fifty cents per one thousand; and in addition thereto a duty of thirty per centum ad valorem upon the boxes or barrels containing such oranges, lemons, or limes.

302. Raisins, two and one-half cents per pound.

303. Comfits, sweetmeats, and fruits preserved in sugar, sirup, molasses, or spirits not specially provided for in this act, and jellies of all kinds, thirty-five per centum ad valorem.

304. Fruits preserved in their own juices, thirty per centum ad valorem.

305. Orange-peel and lemon-peel, preserved or candied, two cents per pound.

Nuts:

306. Almonds, not shelled, five cents per pound; clear almonds, shelled, seven and one-half cents per pound.

307. Filberts and walnuts of all kinds, not shelled, three cents per pound; shelled, six cents per pound.

308. Peanuts or ground beans, unshelled, one cent per pound; shelled, one and one-half cents per pound.

309. Nuts of all kinds, shelled or unshelled, not specially provided for in this act, one and one-half cents per pound.

MEAT PRODUCTS— Meat products.

310. Bacon and hams, five cents per pound.
311. Beef, mutton, and pork, two cents per pound.
312. Meats of all kinds, prepared or preserved, not specially provided for in this act, twenty-five per centum ad valorem.
313. Extract of meat, all not specially provided for in this act, thirty-five cents per pound; fluid extract of meat, fifteen cents per pound; and no separate or additional duty shall be collected on such coverings unless as such they are suitable and apparently designed for use other than in the importation of meat extracts.
314. Lard, two cents per pound.
315. Poultry, live, three cents per pound; dressed, five cents per pound.
316. Tallow, one cent per pound; wool grease, including that known commercially as degras or brown wool grease, one-half of one cent per pound.

MISCELLANEOUS PRODUCTS— Miscellaneous products.

317. Chicory-root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this act, two cents per pound.
318. Chocolate, (other than chocolate confectionery and chocolate commercially known as sweetened chocolate,) two cents per pound.
319. Cocoa, prepared or unmanufactured, not specially provided for in this act, two cents per pound.
320. Cocoa-butter or cocoa-butterine, three and one-half cents per pound.
321. Dandelion-root and acorns prepared, and other articles used as coffee, or as substitutes for coffee, not specially provided for in this act, one and one-half cents per pound.

SALT. Salt.

322. Salt in bags, sacks, barrels, or other packages twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: *Provided*, That imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, and in curing fish on the shores of the navigable waters of the United States, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted: *Provided further*, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars.

Provisos. Drawback. Fish. Meats.

323. Starch, including all preparations, from whatever substance produced, fit for use as starch, two cents per pound.
324. Dextrine, burnt starch, gum substitute, or British gum, one and one-half cents per pound.
325. Mustard, ground or preserved, in bottles or otherwise, ten cents per pound.
326. Spices, ground or powdered, not specially provided for in this act, four cents per pound; cayenne pepper, two and one-half cents per pound, unground; sage, three cents per pound.
327. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

Drawback on tin cans, &c.

328. There shall be allowed on the imported tin-plate used in the manufacture of cans, boxes, packages, and all articles of tin ware exported, either empty or filled with domestic products, a drawback equal to the duty paid on such tin-plate, less one per centum of such duty, which shall be retained for the use of the United States.

SCHEDULE H.—Spirits, wines, and other beverages.

SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES.

Spirits.

SPIRITS.—

Determining proof.

329. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this act, two dollars and fifty cents per proof gallon.

330. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors, imported in casks of less capacity than fourteen gallons, shall be forfeited to the United States:

Proviso.

Provided, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the

By distillation, &c.

proof of wines, cordials, or other liquors, by distillation or otherwise, in case where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

331. On all compounds or preparations of which distilled spirits are a component part of chief value, not specially provided for in this act, there shall be levied a duty not less than that imposed upon distilled spirits.

332. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this act, two dollars and fifty cents per proof gallon.

Minimum rate.

333. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall

Proportionate increase.

be increased in proportion for any greater strength than the

Imitations.

strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar and fifty cents per gallon.

334. Bay-rum or bay-water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar and fifty cents per gallon.

Wines.

WINES:

Sparkling.

335. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon.

Still.

336. Still wines, including ginger wine or ginger cordial and vermuth, in casks, fifty cents per gallon; in bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional

Provisos.

duty shall be assessed on the bottles or jugs: *Provided*, That

any wines, ginger-cordial, or vermuth imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package; and all such bottles or jugs shall pay an additional duty of three cents for each bottle or jug unless specially provided for in this act.

Forfeiture for excessive strength.

No breakage allowance, &c.

Duties on jugs, &c.

337. Ale, porter, and beer, in bottles or jugs, forty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, twenty cents per gallon.

Ale, &c.

338. Malt extract, fluid, in casks, twenty cents per gallon; in bottles or jugs, forty cents per gallon; solid or condensed, forty per centum ad valorem.

Malt extract

339. Cherry juice and prune juice, or prune wine, and other fruit juice, not specially provided for in this act, containing not more than eighteen per centum of alcohol, sixty cents per gallon; if containing more than eighteen per centum of alcohol, two dollars and fifty cents per proof gallon.

Cherry juice, &c.

340. Ginger-ale, ginger-beer, lemonade, soda-water, and other similar waters in plain green or colored molded or pressed glass bottles, containing each not more than three-fourths of a pint, thirteen cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, twenty-six cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored molded or pressed glass bottles, or in such bottles containing more than one and one-half pints each, fifty cents per gallon and in addition thereto, duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty.

Ginger ale, &c.

341. All mineral waters, and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this act, in green or colored glass bottles, containing not more than one pint, sixteen cents per dozen bottles. If containing more than one pint and not more than one quart, twenty-five cents per dozen bottles. But no separate duty shall be assessed upon the bottles. If imported otherwise than in plain green or colored glass bottles, or if imported in such bottles containing more than one quart, twenty cents per gallon, and in addition thereto duty shall be collected upon the bottles or other covering at the same rates that would be charged if imported empty or separately.

Mineral waters, &c.

SCHEDULE I.—COTTON MANUFACTURES.

SCHEDULE I.—Cotton manufactures.

342. Cotton thread, yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by grouping or twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, except spool-thread of cotton, hereinafter provided for, valued at not exceeding twenty-five cents per pound, ten cents per pound; valued at over twenty-five cents per pound and not exceeding forty cents per pound, eighteen cents per pound; valued at over forty cents per pound and not exceeding fifty cents per pound, twenty-three cents per pound; valued at over fifty cents per pound and not exceeding sixty cents, per pound, twenty-eight cents per pound; valued at over sixty cents per pound and not exceeding seventy cents per pound, thirty-three cents per pound; valued at over seventy cents per pound and not exceeding eighty cents per pound, thirty-eight cents per pound; valued at over eighty cents per pound and not ex-

Thread.

ceeding one dollar per pound, forty-eight cents per pound; valued at over one dollar per pound, fifty per centum ad valorem.

Spool thread. 343. Spool-thread of cotton, containing on each spool not exceeding one hundred yards of thread, seven cents per dozen; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, seven cents per dozen spools.

Cloth. 344. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, two cents per square yard; if bleached, two and one-half cents per square yard; if dyed, colored, stained, painted, or printed, four cents per square yard.

345. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, two and one-fourth cents per square yard; if bleached, three cents per square yard; if dyed, colored,

Proviso stained, painted, or printed, four cents per square yard: *Provided*, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over six and one-half cents per square yard; bleached, valued at over nine cents per square yard, and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

346. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, three cents per square yard; if bleached, four cents per square yard; if dyed,

Proviso. colored, stained, painted, or printed, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven and one-half cents per square yard; bleached, valued at over ten cents per square yard; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

347. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, three and a half cents per square yard; if bleached, four and one-half cents per square yard; if dyed, colored, stained, painted, or printed, five

Proviso. and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over eight cents per square yard; bleached valued at over ten cents per square yard; dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of forty-five per centum ad valorem.

348. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, four and one-half cents per square yard; if bleached, five and and one-half cents per square yard; if dyed, colored, stained,

Proviso. painted, or printed, six and three-fourths cents per square yard: *Provided*, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard; bleached, valued at over twelve cents per square yard; and dyed, colored, stained, painted, or printed, valued at over fifteen cents per square yard, there shall be levied, collected, and paid a duty of forty-

Proviso. five per centum ad valorem: *Provided further*, That on cotton cloth, bleached, dyed, colored, stained, painted or printed, containing an

Silk mixtures. admixture of silk, and not otherwise provided for, there shall be levied,

collected, and paid a duty of ten cents per square yard, and in addition thereto thirty-five per centum ad valorem.

Clothing.

349. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for in this act, fifty per centum ad valorem: *Provided*, That all such clothing ready made and articles of wearing apparel having India rubber as a component material (not including gloves or elastic articles that are specially provided for in this act), shall be subject to a duty of fifty cents per pound, and in addition thereto fifty per centum ad valorem.

Proviso.

India-rubber mixes.

Plushes, &c.

350. Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, ten cents per square yard and twenty per centum ad valorem; on all such goods if bleached, twelve cents per square yard and twenty per centum ad valorem; if dyed, colored, stained, painted, or printed, fourteen cents per square yard and twenty per centum ad valorem; but none of the foregoing articles in this paragraph shall pay a less rate of duty than forty per centum ad valorem.

Chenille curtains, &c.

351. Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value, sixty per centum ad valorem.

Stockings, &c.

352. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber and not otherwise specially provided for in this act, and shirts and drawers composed of cotton, valued at not more than one dollar and fifty cents per dozen, thirty-five per centum ad valorem.

353. Stockings, hose, and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose or half-hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished, valued at not more than sixty cents per dozen pairs, twenty cents per dozen pairs, and in addition thereto twenty per centum ad valorem; valued at more than sixty cents per dozen pairs and not more than two dollars per dozen pairs, fifty cents per dozen pairs, and in addition thereto thirty per centum ad valorem; valued at more than two dollars per dozen pairs, and not more than four dollars per dozen pairs, seventy-five cents per dozen pairs, and in addition thereto, forty per centum ad valorem; valued at more than four dollars per dozen pairs, one dollar per dozen pairs, and in addition thereto forty per centum ad valorem; and all shirts and drawers composed of cotton or other vegetable fiber, valued at more than one dollar and fifty cents per dozen and not more than three dollars per dozen, one dollar per dozen, and in addition thereto, thirty-five per centum ad valorem; valued at more than three dollars per dozen, and not more than five dollars per dozen, one dollar and twenty-five cents per dozen, and in addition thereto, forty per centum ad valorem; valued at more than five dollars per dozen, and not more than seven dollars per dozen, one dollar and fifty cents per dozen, and in addition thereto, forty per centum ad valorem; valued at more than seven dollars per dozen, two dollars per dozen, and in addition thereto, forty per centum ad valorem.

Cords, &c.

354. Cotton cords, braids, boot, shoe, and corset lacings, thirty-five cents per pound; cotton gimps, galloons, webbing, goring, suspenders, and braces, any of the foregoing which are elastic or nonelastic, forty per centum ad valorem: *Provided*, That none of the articles included in this paragraph shall pay a less rate of duty than forty per centum ad valorem.

Proviso.

Minimum.

Damask, &c.

355. Cotton damask, in the piece or otherwise, and all manufactures of cotton not specially provided for in this act, forty per centum ad valorem.

SCHEDULE J.—Flax, hemp, and jute, and manufactures of.

SCHEDULE J.—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

356. Flax straw, five dollars per ton.

357. Flax, not hackled or dressed, one cent per pound.

358. Flax, hackled, known as "dressed line," three cents per pound.

359. Tow, of flax or hemp, one half of one cent per pound.

360. Hemp twenty-five dollars per ton; hemp, hackled, known as line of hemp, fifty dollars per ton.

361. Yarn, made of jute, thirty-five per centum ad valorem.

Post, p. 382.

362. Cables, cordage, and twine (except binding twine composed in whole or in part of istle or Tampico fiber, manila, sisal grass, or sunn), one and one-half cents per pound; all binding twine manufactured in whole or in part from istle or Tampico fiber, manila, sisal grass, or sunn, seven-tenths of one cent per pound; cables and cordage made of hemp, two and one-half cents per pound; tarred cables and cordage, three cents per pound.

363. Hemp and jute carpets and carpetings, six cents per square yard.

Burlaps, &c.

364. Burlaps, not exceeding sixty inches in width, of flax, jute or hemp, or of which flax, jute, or hemp, or either of them, shall be the component material of chief value (except such as may be suitable for bagging for cotton), one and five-eighths cents per pound.

365. Bags for grain made of burlaps, two cents per pound.

366. Bagging for cotton, gunny cloth, and all similar material suitable for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts, valued at six cents or less per square yard, one and six-tenths cents per square yard; valued at more than six cents per square yard, one and eight-tenths cents per square yard.

367. Flax gill-netting, nets, webs, and seines, when the thread or twine of which they are composed is made of yarn of a number not higher than twenty, fifteen cents per pound, and thirty-five per centum ad valorem; when made of threads or twines, the yarn of which is finer than number twenty, twenty cents per pound and in addition thereto forty-five per centum ad valorem.

368. Linen hydraulic hose, made in whole or in part of flax, hemp or jute, twenty cents per pound.

Oil-cloth, &c.

369. Oil-cloth for floors, stamped, painted, or printed, including linoleum, corticene, cork-carpets, figured or plain, and all other oil-cloth (except silk oil-cloth), and water-proof cloth, not specially provided for in this act, valued at twenty-five cents or less per square yard, forty per centum ad valorem; valued above twenty-five cents per square yard, fifteen cents per square yard and thirty per centum ad valorem.

Yarns, &c.

370. Yarns or threads composed of flax or hemp, or of a mixture of either of these substances, valued at thirteen cents or less per pound, six cents per pound; valued at more than thirteen cents per pound, forty-five per centum ad valorem.

Manufactures.

371. All manufactures of flax or hemp, or of which these substances, or either of them, is the component material of chief value, not specially provided for in this act, fifty per centum ad valorem: *Provided*, That until January first, eighteen hundred and ninety-four, such manufactures of flax containing more than one hundred threads to the square inch, counting both warp and filling, shall be subject to a duty of thirty-five per centum ad valorem in lieu of the duty herein provided.

Proviso. Rate until January 1, 1894.

Collars and cuffs, &c

372. Collars and cuffs, composed entirely of cotton, fifteen cents per dozen pieces and thirty-five per centum ad valorem; composed in whole or in part of linen, thirty cents per dozen pieces and forty per centum ad valorem; shirts, and all articles of wearing apparel of every description, not specially provided for in this act, composed wholly or in part of linen, fifty-five per centum ad valorem.

Laces, &c.

373. Laces, edgings, embroideries, insertings, neck rufflings, ruchings, trimmings, tuckings, lace window-curtains, and other similar tamboured articles, and articles embroidered by hand or machinery, embroidered and hem-stitched hankerchiefs, and articles made wholly or in part of lace, rufflings, tuckings, or ruchings, all of the above named articles,

composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this act, sixty per centum ad valorem: *Provided*, That articles of wearing apparel, and textile fabrics, when embroidered by hand or machinery, and whether specially or otherwise provided for in this act, shall not pay a less rate of duty than that fixed by the respective paragraphs and schedules of this act upon embroideries of the materials of which they are respectively composed.

Proviso.

Hand embroidered.

374. All manufactures of jute, or other vegetable fiber, except flax, hemp or cotton, or of which jute, or other vegetable fiber, except flax, hemp or cotton, is the component material of chief value, not specially provided for in this act, valued at five cents per pound or less, two cents per pound; valued above five cents per pound, forty per centum ad valorem.

Jute, &c., manufactures.

SCHEDULE K.—WOOL AND MANUFACTURES OF WOOL.[1]

SCHEDULE K.—Wool, and manufactures of.

375. All wools, hair of the camel, goat, alpaca, and other like animals shall be divided for the purpose of fixing the duties to be charged thereon into the three following classes:

376. Class one, that is to say, Merino, mestiza, metz, or metiz wools, or other wools of Merino blood, immediate or remote, Down clothing wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

Classification.

377. Class two, that is to say, Leicester, Cotswold, Lincolnshire, Down combing wools, Canada long wools, or other like combing wools of English blood, and usually known by the terms herein used, and also hair of the camel, goat, alpaca, and other like animals.

378. Class three, that is to say, Donskoi, native South American, Cordova, Valparaiso, native Smyrna, Russian camels hair, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere, excepting improved wools hereinafter provided for.

379. The standard samples of all wools which are now or may be hereafter deposited in the principal custom-houses of the United States, under the authority of the Secretary of the Treasury, shall be the standards for the classification of wools under this act, and the Secretary of the Treasury shall have the authority to renew these standards and to make such additions to them from time to time as may be required, and he shall cause to be deposited like standards in other custom-houses of the United States when they may be needed.

Standard samples.

380. Whenever wools of class three shall have been improved by the admixture of Merino or English blood from their present character as represented by the standard samples now or hereafter to be deposited in the principal custom-houses of the United States, such improved wools shall be classified for duty either as class one or as class two, as the case may be.

381. The duty on wools of the first class which shall be imported washed shall be twice the amount of the duty to which they would be subjected if imported unwashed; and the duty on wools of the first and second classes which shall be imported scoured shall be three times the duty to which they would be subjected if imported unwashed.

382. Unwashed wools shall be considered such as shall have been

[1] NOTE.—*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of the Treasury be, and he hereby is, authorized and directed to classify as woolen cloths all imports of worsted cloth, whether known under the name of worsted cloth or under the names of worsteds, or diagonals, or otherwise.

Approved, May 9, 1890. (Vol. 26, p. 105.)

Imports of worsted cloth to be classified as woolen cloths.

Treasury classification.

Vol. 22, p. 509, Stat. L.

shorn from the sheep without any cleansing; that is, in their natural condition. Washed wools shall be considered such as have been washed with water on the sheep's back. Wool washed in any other manner than on the sheep's back shall be considered as scoured wool.

383. The duty upon wool of the sheep or hair of the camel, goat, alpaca, and other like animals which shall be imported in any other than ordinary condition, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, or which has been sorted or increased in value by the rejection of any part of the original fleece, shall be twice the duty to which it would be otherwise subject: *Provided*, That skirted wools as now imported are hereby excepted. Wools on which a duty is assessed amounting to three times or more than that which would be assessed if said wool was imported unwashed, such duty shall not be doubled on account of its being sorted. If any bale or package of wool or hair specified in this act imported as of any specified class, or claimed by the importer to be dutiable as of any specified class shall contain any wool or hair subject to a higher rate of duty than the class so specified, the whole bale or package shall be subject to the highest rate of duty chargeable on wool of the class subject to such higher rate of duty, and if any bale or package be claimed by the importer to be shoddy, mungo, flocks, wool, hair, or other material of any class specified in this act, and such bale contain any admixture of any one or more of said materials, or of any other material, the whole bale or package shall be subject to duty at the highest rate imposed upon any article in said bale or package.

Proviso.
Skirted wools, &c., excepted.

Rates of duty.

384. The duty upon all wools and hair of the first class shall be eleven cents per pound, and upon all wools or hair of the second class twelve cents per pound.

385. On wools of the third class and on camel's hair of the third class the value whereof shall be thirteen cents or less per pound, including charges, the duty shall be thirty-two per centum ad valorem.

386. On wools of the third class, and on camel's hair of the third class, the value whereof shall exceed thirteen cents per pound including charges the duty shall be fifty per cent. ad valorem.

387. Wools on the skin shall pay the same rate as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.

388. On noils, shoddy, top waste, slubbing waste, roving waste, ring waste, yarn waste, garnetted waste, and all other wastes composed wholly or in part of wool, the duty shall be thirty cents per pound.

389. On woolen rags, mungo, and flocks, the duty shall be ten cents per pound.

390. Wools and hair of the camel, goat, alpaca, or other like animals, in the form of roping, roving, or tops, and all wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this act, shall be subject to the same duties as are imposed upon manufactures of wool not specially provided for in this act.

Yarns, &c.

391. On woolen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, the duty per pound shall be two and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto, thirty-five per centum ad valorem; valued at more than thirty cents and not more than forty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto thirty-five per centum ad valorem; valued at more than forty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem.

Cloths, &c.

392. On woolen or worsted cloths, shawls, knit fabrics, and all fabrics made on knitting machines or frames, and all manufactures of every description made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, not specially provided for in this act, valued at not more than thirty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem; valued at more than thirty and not more than forty cents per pound, the duty per pound shall be three and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem; valued at above forty cents per pound, the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

Blankets, hats, &c.

393. On blankets, hats of wool, and flannels for underwear composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, the duty per pound shall be the same as the duty imposed by this act on one pound and one-half of unwashed wool of the first class, and in addition thereto thirty per centum ad valorem; valued at more than thirty and not more than forty cents per pound, the duty per pound shall be twice the duty imposed by this act on a pound of unwashed wool of the first class; valued at more than forty cents and not more than fifty cents per pound, the duty per pound shall be three times the duty imposed by this act on a pound of unwashed wool of the first class; and in addition thereto upon all the above-named articles thirty-five per centum ad valorem. On blankets and hats of wool composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animal, valued at more than fifty cents per pound, the duty per pound shall be three and a half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto forty per centum ad valorem. Flannels composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at above fifty cents per pound shall be classified and pay the same duty as women's and children's dress goods, coat linings, Italian cloths, and goods of similar character and description provided by this act.

Dress goods.

394. On women's and children's dress goods, coat linings, Italian cloths, and goods of similar character or description of which the warp consists wholly of cotton or other vegetable material, with the remainder of the fabric composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding fifteen cents per square yard, seven cents per square yard, and in addition thereto forty per centum ad valorem; valued at above fifteen cents per square yard, eight cents per square yard, and in addition thereto fifty per centum ad valorem: *Provided*, That on all such goods weighing over four ounces per square yard the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

Proviso.
Extra rate.

395. On women's and children's dress goods, coat linings, Italian cloth, bunting, and goods of similar description or character composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, and not specially provided for in this act, the duty shall be twelve cents per square yard, and in addition thereto fifty per centum ad valorem: *Provided*, That on all such goods weighing over four ounces per square yard the duty per pound shall be four times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto fifty per centum ad valorem.

Proviso.
Extra rate.

Clothing.

396. On clothing, ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part not specially provided for in this act, felts not woven, and not specially provided for in this act, and plushes and other pile fabrics, all the foregoing, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals the duty per pound shall be four and one-half

times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

Cloaks, &c. 397. On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies and children's apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part, the duty per pound shall be four and one-half times the duty imposed by this act on a pound of unwashed wool of the first class, and in addition thereto sixty per centum ad valorem.

Webbings, &c. 398. On webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces and embroideries, head nets, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, wrought by hand or braided by machinery any of the foregoing which are elastic or non-elastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, the duty shall be sixty cents per pound, and in addition thereto sixty per centum ad valorem.

Carpets, &c. 399. Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, and oriental, Berlin, and other similar rugs, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

400. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, sixty cents per square yard, and in addition thereto forty per centum ad valorem.

401. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty-four cents per square yard, and in addition thereto forty per centum ad valorem.

402. Velvet and tapestry velvet carpets, figued or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty cents per square yard, and in addition thereto forty per centum ad valorem.

403. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, twenty-eight cents per square yard, and in addition thereto forty per centum ad valorem.

404. Treble ingrain, three-ply and all chain Venetian carpets, nineteen cents per square yard, and in addition thereto forty per centum ad valorem.

405. Wool Dutch and two-ply ingrain carpets, fourteen cents per square yard, and in addition thereto forty per centum ad valorem.

406. Druggets and bockings, printed, colored, or otherwise, twenty-two cents per square yard, and in addition thereto forty per centum ad valorem. Felt carpeting, figured or plain, eleven cents per square yard, and in addition thereto forty per centum ad valorem.

407. Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this act, fifty per centum ad valorem.

408. Mats, rugs, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

Schedule L.—Silk and silk goods.

SCHEDULE L.—SILK AND SILK GOODS.

Partly manufactured. 409. Silk partially manufactured from cocoons or from waste-silk, and not further advanced or manufactured than carded or combed silk, fifty cents per pound.

410. Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, except spun silk, thirty per centum ad valorem; spun silk in skeins or cops or on beams, thirty-five per centum ad valorem.

Velvets, &c.

411. Velvets, plushes, or other pile fabrics, containing, exclusive of selvedges, less than seventy-five per centum in weight of silk, one dollar and fifty cents per pound and fifteen per centum ad valorem; containing, exclusive of selvedges, seventy-five per centum or more in weight of silk, three dollars and fifty cents per pound, and fifteen per centum ad valorem; but in no case shall any of the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

Webbings, &c.

412. Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords and tassels, any of the foregoing which are elastic or non-elastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, fifty per centum ad valorem.

Laces, &c.

413. Laces and embroideries, handkerchiefs, neck rufflings and ruchings, clothing ready-made, and articles of wearing apparel of every description, including knit goods, made or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, not specially provided for in this act, sixty per centum ad valorem: *Provided*, That all such clothing ready made and articles of wearing apparel when composed in part of India rubber (not including gloves or elastic articles that are specially provided for in this act), shall be subject to a duty of eight cents per ounce, and in addition thereto sixty per centum ad valorem.

Proviso.
Mixed with India rubber.

Manufactures.

414. All manufactures of silk, or of which silk is the component material of chief value, not specially provided for in this act, fifty per centum ad valorem: *Provided*, That all such manufactures of which wool, or the hair of the camel, goat, or other like animals is a component material, shall be classified as manufactures of wool.

Proviso.
Wool, &c., mixtures.

SCHEDULE M.—PULP, PAPER, AND BOOKS.

SCHEDULE M.—Pulp paper, and books.

PULP AND PAPER.—

Pulp and paper.

415. Mechanically ground wood pulp, two dollars and fifty cents per ton dry weight; chemical wood pulp unbleached, six dollars per ton dry weight; bleached, seven dollars per ton dry weight.

416. Sheathing paper, ten per centum ad valorem.

417. Printing paper unsized, suitable only for books and newspapers, fifteen per centum ad valorem.

418. Printing paper sized or glued, suitable only for books and newspapers, twenty per centum ad valorem.

419. Paper known commercially as copying paper, filtering paper, silver paper, and all tissue paper, white or colored, made up in copying books, reams, or in any other form, eight cents per pound, and in addition thereto fifteen per centum ad valorem; albumenized or sensitized paper, thirty-five per centum ad valorem.

420. Papers known commercially as surface-coated papers, and manufactures thereof, card-boards, lithographic prints from either stone or zinc, bound or unbound (except illustrations when forming a part of a periodical, newspaper, or in printed books accompanying the same), and all articles produced either in whole or in part by lithographic process, and photograph, autograph, and scrap albums, wholly or partially manufactured, thirty-five per centum ad valorem.

MANUFACTURES OF PAPER.

Manufactures of paper.

421. Paper envelopes, twenty-five cents per thousand.

422. Paper hangings and paper for screens or fire-boards, writing-paper, drawing-paper, and all other paper not specially provided for in this act, twenty-five per centum ad valorem.

423. Books, including blank books of all kinds, pamphlets and engravings, bound or unbound, photographs, etchings, maps, charts, and all printed matter not specially provided for in this act, twenty-five per centum ad valorem.

424. Playing cards, fifty cents per pack.

425. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this act, twenty-five per centum ad valorem.

SCHEDULE N.—Sundries.

SCHEDULE N.—SUNDRIES.

426. Bristles, ten cents per pound.

427. Brushes, and brooms of all kinds, including feather dusters and hair pencils in quills, forty per centum ad valorem.

Buttons and button forms.

BUTTONS AND BUTTON FORMS.—

428. Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

429. Buttons commercially known as Agate buttons, twenty-five per centum ad valorem. Pearl and shell buttons, two and one-half cents per line button measure of one-fortieth of one inch per gross, and in addition thereto twenty-five per centum ad valorem.

430. Ivory, vegetable ivory, bone or horn buttons, fifty per centum ad valorem.

431. Shoe-buttons, made of paper, board, papier maché, pulp, or other similar material not specially provided for in this act, valued at not exceeding three cents per gross, one cent per gross.

432. Coal, bituminous, and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel; coal slack or culm, such as will pass through a half-inch screen, thirty cents per ton of twenty-eight bushels, eighty pounds to the bushel.

433. Coke, twenty per centum ad valorem.

434. Cork bark, cut into squares or cubes, ten cents per pound; manufactured corks, fifteen cents per pound.

435. Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

436. Dolls, doll-heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stoneware, and not specially provided for in this act, thirty-five per centum ad valorem.

437. Emery grains, and emery manufactured, ground, pulverized, or refined, one cent per pound.

Explosive substances.

EXPLOSIVE SUBSTANCES.—

438. Fire-crackers of all kinds, eight cents per pound, but no allowance shall be made for tare or damage thereon.

439. Fulminates, fulminating powders, and like articles, not specially provided for in this act, thirty per centum ad valorem.

440. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, five cents per pound; valued above twenty cents per pound, eight cents per pound.

441. Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, ten cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, one cent per one thousand matches.

442. Percussion-caps, forty per centum ad valorem.

443. Feathers and downs of all kinds, crude or not dressed, colored, or manufactured, not specially provided for in this act, ten per centum

ad valorem; when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, not specially provided for in this act, fifty per centum ad valorem.

444. Furs, dressed on the skin but not made up into articles, and furs not on the skin, prepared for hatters' use, twenty per centum ad valorem.

445. Glass beads, loose, unthreaded or unstrung, ten per centum ad valorem.

446. Gun-wads of all descriptions, thirty-five per centum ad valorem.

447. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

448. Hair-cloth, known as "crinoline-cloth," eight cents per square yard.

449. Hair-cloth, known as "hair seating," thirty cents per square yard.

450. Hair, curled, suitable for beds or mattresses, fifteen per centum ad valorem.

451. Hats, for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, fifty-five per centum ad valorem.

JEWELRY AND PRECIOUS STONES.— Jewelry and precious stones.

452. Jewelry: All articles, not elsewhere specially provided for in this act composed of precious metals or imitations thereof, whether set with coral, jet, or pearls, or with diamonds, rubies, cameos, or other precious stones, or imitations thereof, or otherwise, and which shall be known commercially as "jewelry," and cameos in frames, fifty per centum ad valorem.

453. Pearls, ten per centum ad valorem.

454. Precious stones of all kinds, cut but not set, ten per centum ad valorem; if set, and not specially provided for in this act, twenty-five per centum ad valorem. Imitations of precious stones composed of paste or glass not exceeding one inch in dimensions, not set, ten per centum ad valorem.

LEATHER AND MANUFACTURES OF.— Leather and manufactures of.

455. Bend or belting leather and sole leather, and leather not specially provided for in this act, ten per centum ad valorem.

456. Calf-skins, tanned, or tanned and dressed, dressed upper leather, including patent, enameled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this act, twenty per centum ad valorem; book-binders' calf-skins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed and finished, twenty per centum ad valorem; skins for morocco, tanned but unfinished, ten per centum ad valorem; piano forte leather and piano forte action leather, thirty-five per centum ad valorem; japanned calf-skins, thirty per centum ad valorem; boots and shoes, made of leather, twenty-five per centum ad valorem.

457. But leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, shall be classified as manufactures of leather, and pay duty accordingly.

458. Gloves of all descriptions, composed wholly or in part of kid or other leather, and whether wholly or partly manufactured, shall pay duty at the rates fixed in connection with the following specified kinds thereof, fourteen inches in extreme length when stretched to the full extent, being in each case hereby fixed as the standard, and one dozen pairs as the basis, namely: Ladies' and children's schmaschen of said length or under, one dollar and seventy-five cents per dozen; ladies' and children's lamb of said length or under, two dollars and twenty-five cents per dozen; ladies' and children's kid of said length or under, three

dollars and twenty-five cents per dozen; ladies' and children's suedes of said length or under, fifty per centum ad valorem; all other ladies' and children's leather gloves, and all men's leather gloves of said length or under, fifty per centum ad valorem; all leather gloves over fourteen inches in length, fifty per centum ad valorem; and in addition to the above rates there shall be paid on all men's gloves one dollar per dozen; on all lined gloves one dollar per dozen; on all pique or prick seam gloves, fifty cents per dozen; on all embroidered gloves, with more than three single strands or cords, fifty cents per dozen pairs. *Provided*, That all gloves represented to be of a kind or grade below their actual kind or grade shall pay an additional duty of five dollars per dozen pairs: *Provided, further*, That none of the articles named in this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

Provisos. False invoices.

Minimum rate.

Miscellaneous manufactures.

MISCELLANEOUS MANUFACTURES.—

459. Manufactures of alabaster, amber, asbestos, bladders, coral, catgut or whip-gut or worm-gut, jet, paste, spar, wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this act, twenty-five per centum ad valorem; osier or willow prepared for basketmakers' use, thirty per centum ad valorem; manufactures of osier or willow, forty per centum ad valorem.

460. Manufacturers of bone, chip grass, horn, India-rubber, palm-leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this act, thirty per centum ad valorem.

461. Manufactures of leather, fur, gutta-percha, vulcanized India rubber known as hard rubber, human hair, papier-mache, indurated fiber wares and other manufactures composed of wood or other pulp, or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in this act, thirty-five per centum ad valorem.

462. Manufactures of ivory, vegetable ivory, mother-of-pearl, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this act, forty per centum ad valorem.

463. Masks, composed of paper or pulp, thirty-five per centum ad valorem.

464. Matting made of cocoa-fiber or rattan, twelve cents per square yard; mats made of cocoa-fiber or rattan, eight cents per square foot.

Paintings and statuary.

465. Paintings, in oil or water colors, and statuary, not otherwse provided for in this act, fifteen per centum ad valorem; but the term "statuary" as herein used shall be understood to include only such statuary as is cut, carved, or otherwise wrought by hand from a solid block or mass of marble, stone, or alabaster, or from metal, and as in the professional production of a statuary or sculptor only.

466. Pencils of wood filled with lead or other material, and pencils of lead, fifty cents per gross and thirty per centum ad valorem; slate pencils, four cents per gross.

467. Pencil-leads not in wood, ten per centum ad valorem.

Pipes and smokers' articles.

PIPES AND SMOKERS' ARTICLES.—

468. Pipes, pipe-bowls, of all materials, and all smokers' articles whatsoever, not specially provided for in this act, including cigarette-books, cigarette book-covers, pouches for smoking or chewing tobacco, and cigarette-paper in all forms, seventy per centum ad valorem; all common tobacco pipes of clay, fifteen cents per gross.

469. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats, ten per centum ad valorem.

470. Umbrellas, parasols, and sun-shades, covered with silk, or alpaca, fifty-five per centum ad valorem; if covered with other material, forty-five per centum ad valorem.

471. Umbrellas, parasols, and sunshades, sticks for, if plain, finished or unfinished, thirty-five per centum ad valorem; if carved, fifty per centum ad valorem.

472. Waste, not specially provided for in this act, ten per centum ad valorem.

FREE LIST.

FREE LIST.

R. S., sec. 2505, p. 482. Articles exempt from duty.

SEC. 2. On and after the sixth day of October, eighteen hundred and ninety, unless otherwise specially provided for in this act, the following articles when imported shall be exempt from duty:

473. Acids used for medicinal, chemical, or manufacturing purposes, not specially provided for in this act.

474. Aconite.

475. Acorns, raw, dried or undried, but ground.

476. Agates, unmanufactured.

477. Albumen.

478. Alizarine, natural or artificial, and dyes commercially known as Alizarine yellow, Alizarine orange, Alizarine green, Alizarine blue, Alizarine brown, Alizarine black.

479. Amber, unmanufactured, or crude gum.

480. Ambergris.

481. Aniline salts.

Animals for breeding.

482. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book of record established for that breed; *And provided further*, That certificate of such record and of the pedigree of such animal shall be produced and submitted to the customs officer, duly authenticated by the proper custodian of such book of record, together with the affidavit of the owner, agent, or importer that such animal is the identical animal described in said certificate of record and pedigree. The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.[1]

Provisos.

Pedigree.

Certificate.

483. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also, teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

484. Annatto, roucou, rocoa, or orleans, and all extracts of.

485. Antimony ore, crude sulphite of.

486. Apatite.

487. Argal, or argol, or crude tartar.

488. Arrow root, raw or unmanufactured.

489. Arsenic and sulphide of, or orpiment.

490. Arseniate of aniline.

491. Art educational stops, composed of glass and metal and valued at not more than six cents per gross.

492. Articles in a crude state used in dyeing and tanning not specially provided for in this act.

---

[1] NOTE.—That the Secretary of Agriculture shall determine and certify to the Secretary of the Treasury what are recognized breeds and pure bred animals, under the provisions of paragraph four hundred and eighty-two of the act of Congress approved October first, eighteen hundred and ninety. (Act of March 3, 1893, vol. 27, p. 74.)

Pedigree animals.

S. L., vol. 26, p. 616.

Articles returned from abroad.

493. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury; and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the re-importation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded-warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be re-imported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

Provisos.

Drawbacks.

494. Asbestos, unmanufactured.

495. Ashes, wood and lye of, and beet-root ashes.

496. Asphaltum and bitumen, crude.

497. Asafetida.

498. Balm of Gilead.

499. Barks, cinchona or other from which quinine may be extracted.

500. Baryta, carbonate of, or witherite.

501. Bauxite, or beauxite.

502. Beeswax.

503. Bells, broken, and bell metal broken and fit only to be remanufactured.

504. Birds, stuffed, not suitable for millinery ornaments, and bird skins, prepared for preservation, but not further advanced in manufacture.

505. Birds and land and water fowls.

506. Bismuth.

507. Bladders, including fish-bladders or fish-sounds, crude, and all integuments of animals not specially provided for in this act.

508. Blood, dried.

509. Bologna sausages.

510. Bolting-cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.

511. Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone-dust or animal carbon, and bone ash, fit only for fertilizing purposes.

512. Books, engravings, photographs, bound or unbound etchings, maps, and charts, which shall have been printed and bound or manufactured more than twenty years at the date of importation.

513. Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.

514. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

515. Books, maps, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, subject to such regulations as the Secretary of the Treasury shall prescribe.

516. Books, or libraries, or parts of libraries, and other household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

517. Brazil paste.

518. Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm-leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods.

519. Brazilian pebble, unwrought or unmanufactured.

520. Breccia, in block or slabs.

521. Bromine.

522. Bullion, gold or silver.

523. Burgundy pitch.

524. Cabinets of old coins and medals, and other collections of antiquities, but the term "antiquities" as used in this act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seventeen hundred.

525. Cadmium.

526. Calamine.

527. Camphor, crude.

528. Castor or castoreum.

529. Catgut, whip-gut, or worm-gut, unmanufactured, or not further manufactured than in strings or cords.

530. Cerium.

531. Chalk, unmanufactured.

532. Charcoal.

533. Chicory-root, raw, dried, or undried, but unground.

534. Civet, crude.

535. Clay—Common blue clay in casks suitable for the manufacture of crucibles.

536. Coal, anthracite.

537. Coal stores of American vessels; but none shall be unloaded.

538. Coal-tar, crude.

539. Cobalt and cobalt-ore.

540. Cocculus indicus.

541. Cochineal.

542. Cocoa, or cacao, crude, and fiber, leaves, and shells of.

543. Coffee. See p. 251, this vol.

544. Coins, gold, silver, and copper.

545. Coir, and coir yarn.

546. Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports.

547. Coral, marine, uncut, and unmanufactured.

548. Cork-wood, or cork-bark, unmanufactured.

549. Cotton, and cotton-waste or flocks.

550. Cryolite, or kryolith.

551. Cudbear.

552. Curling-stones, or quoits, and curling-stone handles.

553. Curry, and curry-powder.

554. Cutch.

555. Cuttle-fish bone.

556. Dandelion roots, raw, dried, or undried, but unground.

557. Diamonds and other precious stones, rough or uncut, including glaziers' and engravers' diamonds not set, and diamond dust or bort, and jewels to be used in the manufacture of watches.

558. Divi-divi.

559. Dragon's blood.

560. Drugs, such as barks, beans, berries, balsams, buds, bulbs, and bulbous roots, excrescences such as nut-galls, fruits, flowers, dried fibers, and dried insects, grains, gums, and gum-resin, herbs, leaves, lichens, mosses, nuts, roots, and stems, spices, vegetables, seeds aromatic, and seeds of morbid growth, weeds, and woods used expressly

for dyeing; any of the foregoing which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this act.

561. Eggs of birds, fish, and insects.
562. Emery ore.
563. Ergot.
564. Fans, common palm-leaf and palm-leaf unmanufactured.
565. Farina.
566, Fashion-plates, engraved on steel or copper or on wood, colored or plain.
567. Feathers and downs for beds.
568. Feldspar.
569. Felt, adhesive, for sheathing vessels.
570. Fibrin, in all forms.
571. Fish, the product of American fisheries, and fresh or frozen fish (except salmon) caught in fresh waters by American vessels, or with nets or other devices owned by citizens of the United States.
572. Fish for bait.
573. Fish skins.
574. Flint, flints, and ground flint stones.
575. Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting.
576. Fossils.
577. Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation.

Fruits and nuts. FRUITS AND NUTS—

578. Currants, Zante or other.
579. Dates.
580. Fruits, green, ripe, or dried, not specially provided for in this act.
581. Tamarinds.
582. Cocoa nuts.
583. Brazil nuts.
584. Cream nuts.
585. Palm nuts.
586. Palm-nut kernels.
587. Furs, undressed.
588. Fur-skins of all kinds not dressed in any manner.
589. Gambier.
590. Glass, broken, and old glass, which can not be cut for use, and fit only to be remanufactured.

Glass disks, &c. 591. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eye-glasses, and suitable only for such use: *Provided, however*, That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.

Proviso.

Grasses and fibers. GRASSES AND FIBERS—

592. Istle or Tampico fiber.
593. Jute.
594. Jute butts.
595. Manilla.
596. Sisal-grass.
597. Sunn.

And all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this act.

598. Gold beaters' molds, and gold beaters' skins.
599. Grease, and oils, such as are commonly used in soap-making or in wire-drawing, or for stuffing or dressing leather and which are fit only for such uses, not specially provided for in this act.
600. Guano, manures, and all substances expressly used for manure.
601. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture.

602. Guts, salted.
603. Gutta percha, crude.
604. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this act; and human hair, raw, uncleaned, and not drawn.
605. Hides, raw or uncured, whether dry, salted, or pickled, Angora goat-skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins with the wool on.
606. Hide-cuttings, raw, with or without hair, and all other glue-stock.
607. Hide rope.
608. Hones and whetstones.
609. Hoofs, unmanufactured.
610. Hop roots for cultivation.
611. Horns and parts of, unmanufactured, including horn strips and tips.
612. Ice.
613. India rubber, crude, and milk of, and old scrap or refuse India rubber which has been worn out by use and is fit only for remanufacture.
614. Indigo.
615. Iodine, crude.
616. Ipecac.
617. Iridium.
618. Ivory and vegetable ivory, not sawed, cut or otherwise manufactured.
619. Jalap.
620. Jet, unmanufactured.
621. Joss-stick, or Joss-light.
622. Junk, old.
623. Kelp.
624. Kieserite.
625. Kyanite, or cyanite, and kainite.
626. Lac-dye, crude, seed, button, stick, and shell.
627. Lac spirits.
628. Lactarine.
629. Lava, unmanufactured.
630. Leeches.
631. Lemon juice, lime juice, and sour-orange juice.
632. Licorice-root, unground.
633. Life-boats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.
634. Lime, citrate of.
635. Lime, chloride of, or bleaching-powder.
636. Lithographic stones not engraved.
637. Litmus, prepared or not prepared.
638. Loadstones.
639. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
640. Magnesite, or native mineral carbonate of magnesia.
641. Magnesium.
642. Magnets.
643. Manganese, oxide and ore of.
644. Manna.
645. Manuscripts.
646. Marrow, crude.
647. Marsh mallows.
648. Medals of gold, silver, or copper, such as trophies or prizes.
649. Meerchaum, crude or unmanufactured.
650. Mineral waters, all not artificial.
651. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this act.

652. Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

653. Moss, sea-weeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this act.

654. Musk, crude, in natural pods.

655. Myrobolan.

656. Needles, hand-sewing, and darning.

657. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

658. Nux vomica.

659. Oakum.

660. Oil cake.

Oils. 661. OILS: Almond, amber, crude and rectified ambergris, anise or anise-seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, fennel, Jasmine or Jasimine, Juglandium, Juniper, lavender, lemon, limes, mace, neroli or orange flower, nut oil or oil of nuts not otherwise specially provided for in this act, orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for in this act, ottar of roses, palm and cocoanut, rosemary or anthoss, sesame or sesamum-seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all other articles the produce of such fisheries.

662. Olives, green or prepared.

663. Opium, crude or unmanufactured, and not adulterated, containing nine per centum and over of morphia.

664. Orange and lemon peal, not preserved, candied, or otherwise prepared.

665. Orchil, or orchil liquid.

666. Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes.

Proviso. 667. Ores, of gold, silver, and nickel, and nickel matte: *Provided*,

Copper, in nickel ores. That ores of nickel, and nickel matte, containing more than two per centum of copper, shall pay a duty of one-half of one cent per pound on the copper contained therein.

668. Osmium.

669. Palladium.

670. Paper stock, crude, of every description, including all grasses, fibers, rags (other than wool), waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refuse gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.

671. Paraffine.

672. Parchment and vellum.

673. Pearl, mother of, not sawed, cut, polished, or otherwise manufactured.

Indian peltries, &c. 674. Peltries and other usual goods and effects of Indians passing or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That this exemption shall not apply to goods in bales or other packages unusual among Indians.

Proviso.

Unusual packages.

675. Personal and household effects not merchandise of citizens of the United States dying in foreign countries.

676. Pewter and britannia metal, old, and fit only to be re-manufactured.

677. Philosophical and scientific apparatus, instruments and preparations; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for

religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale.

678. Phosphates, crude or native.

679. Plants, trees, shrubs, roots, seed-cane, and seeds, all of the foregoing imported by the Department of Agriculture or the United States Botanic Garden.

680. Plaster of Paris and sulphate of lime, unground.

681. Platina, in ingots, bars, sheets, and wire.

682. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, for chemical uses.

683. Plumbago.

684. Polishing-stones.

685. Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, not including refined in sticks or rolls. Nitrate of potash, or saltpeter, crude. Sulphate of potash, crude or refined. Chlorate of potash. Muriate of potash.

686. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale.

687. Pulu.

688. Pumice.

689. Quills, prepared or unprepared, but not made up into complete articles.

690. Quinia, sulphate of, and all alkaloids or salts of cinchona-bark.

691. Rags, not otherwise specially provided for in this act.

692. Regalia and gems, statues, statuary and specimens of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing-apparel, nor personal property of individuals.

693. Rennets, raw or prepared.

694. Saffron and safflower, and extract of, and saffron cake.

695. Sago, crude, and sago flour.

696. Salacine.

697. Sauer-krout.

698. Sausage skins.

699. Seeds; anise, canary, caraway, cardamon, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's bread or bene, sugar-beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seeds; bulbs and bulbous roots, not edible; all the foregoing not specially provided for in this act.

700. Selep, or saloup.

701. Shells of all kinds, not cut, ground, or otherwise manufactured.

702. Shotgun barrels, forged, rough bored.

703. Shrimps, and other shell fish.

704. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, or advanced in manufacture in any way.

705. Silk cocoons and silk-waste.

706. Silk worm's eggs.

707. Skeletons and other preparations of anatomy.

708. Snails.

709. Soda, nitrate of, or cubic nitrate, and chlorate of.

710. Sodium.
711. Sparterre, suitable for making or ornamenting hats.
712. Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale.

Spices.

SPICES—
713. Cassia, cassia vera, and cassia buds, unground.
714. Cinnamon, and chips of, unground.
715. Cloves and clove stems, unground.
716. Ginger-root, unground and not preserved or candied.
717. Mace.
718. Nutmegs.
719. Pepper, black or white, unground.
720. Pimento, unground.
721. Spunk.
722. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.
723. Stone and sand: Burr-stone in blocks, rough or manufactured, and not bound up into mill-stones; cliff-stone, unmanufactured, pumice-stone, rotten-stone, and sand, crude or manufactured.
724. Storax, or styrax.
725. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.
726. Sugars, all not above number sixteen Dutch standard in color, all tank bottoms, all sugar drainings and sugar sweepings, sirups of cane juice, melada, concentrated melada, and concrete and concentrated molasses, and molasses.
727. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur (except on the copper contained therein) and sulphur not otherwise provided for.
728. Sulphuric acid which at the temperature of sixty degrees Fahrenheit does not exceed the specific gravity of one and three hundred and eighty thousandths, for use in manufacturing superphosphate of lime or artificial manures of any kind, or for any agricultural purposes.
729. Sweepings of silver and gold.
730. Tapioca, cassava or cassady.
731. Tar and pitch of wood, and pitch of coal-tar.
732. Tea and tea-plants.
733. Teeth, natural, or unmanufactured.
734. Terra alba.
735. Terra japonica.

Tin, until July 1, 1893.

736. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated, until July the first, eighteen hundred and ninety-three, and thereafter as otherwise provided for in this act.
737. Tinsel wire, lame, or lahn.
738. Tobacco stems.
739. Tonquin, tonqua, or tonka beans.
740. Tripoli.
741. Turmeric.
742. Turpentine, Venice.
743. Turpentine, spirits of.
744. Turtles.
745. Types, old, and fit only to be remanufactured.
746. Uranium, oxide and salts of.
747. Vaccine virus.
748. Valonia.
749. Verdigris, or subacetate of copper.
750. Wafers, unmedicated.
751. Wax, vegetable or mineral.

Wearing apparel, &c.

752. Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States, but this exemption shall not be held to include articles not actually in use and necessary and

appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale: *Provided, however*, That all such wearing apparel and other personal effects as may have been once imported into the United States and subjected to the payment of duty, and which may have been actually used and taken or exported to foreign countries by the persons returning therewith to the United States, shall, if not advanced in value or improved in condition by any means since their exportation from the United States, be entitled to exemption from duty, upon their identity being established, under such rules and regulations as may be prescribed by the Secretary of the Treasury.

Proviso.

Articles taken abroad and returned.

753. Whalebone, unmanufactured.

754. WOOD.—Logs, and round unmanufactured timber not specially enumerated or provided for in this act.

Wood.

755. Fire wood, handle-bolts, heading-bolts, stave-bolts, and shingle-bolts, hop-poles, fence-posts, railroad ties, ship timber, and ship-planking, not specially provided for in this act.

756. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet-woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar-root or briar-wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, reeds, and sticks of partridge, hair-wood, pimento, orange, myrtle, and other woods not otherwise specially provided for in this act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sun-shades, whips, or walking-canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

757. Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, except stained or painted window-glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

Works of art, &c.

758. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, paintings, and statuary, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all of such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made.

Bonded period.

Proviso.

Extension of period.

759. Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any

other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

Proviso.
Commercial associations, &c.

760. Yams.

761. Zaffer.

RECIPROCAL TRADE PROVISIONS.

SEC. 3. That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the first day of January eighteen hundred and ninety-two, whenever, and so often as the President shall be satisfied that the Government of any country producing and exporting sugars, molasses, coffee, tea, and hides, raw and uncured, or any of such articles, imposes duties or other exactions upon the agricultural or other products of the United States, which in view of the free introduction of such sugar, molasses, coffee, tea, and hides into the United States he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea, and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country as follows, namely:

Operative date.

President to suspend free entry of certain articles from countries imposing duties, &c., on certain American agricultural, &c., products.

Period of suspension.

Rates of duty during suspension.

Sugars.

All sugars not above number thirteen Dutch standard in color shall pay duty on their polariscopic tests as follows, namely:

All sugars not above number thirteen Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, seven-tenths of one cent per pound; and for every additional degree or fraction of a degree shown by the polariscopic test, two hundredths of one cent per pound additional.

All sugars above number thirteen Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely: All sugar above number thirteen and not above number sixteen Dutch standard of color, one and three-eighths cents per pound.

All sugar above number sixteen and not above number twenty Dutch standard of color, one and five-eighths cents per pound.

All sugars above number twenty Dutch standard of color, two cents per pound.

Molasses testing above fifty-six degrees, four cents per gallon.

Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscopic test.

Coffee.

On coffee, three cents per pound.

Tea.

On tea, ten cents per pound.

Hides.

Hides, raw or uncured, whether dry, salted, or pickled, Angora goat-skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins, with the wool on, one and one-half cents per pound.

DUTY ON UNENUMERATED ARTICLES.

SEC. 4. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this act, a duty of ten per centum ad valorem; and on all articles manufactured, in whole or in part, not provided for in this act, a duty of twenty per centum ad valorem.

Raw.

Manufactured.

Unenumerated article to pay duty charged on similar article.

SEC. 5. That each and every imported article, not enumerated in this act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars

before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates.

If resembling two or more, to pay highest rate.

Ascertainment of values of component materials.

SEC. 6. That on and after the first day of March, eighteen hundred and ninety-one, all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin; and unless so marked, stamped, branded, or labeled they shall not be admitted to entry.

Articles usually marked, &c., not admitted unless marked with country of origin.

SEC. 7. That on and after March first, eighteen hundred and ninety-one, no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer, shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department fac-similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

Articles simulating domestic trade-marks, &c., not admitted.

Registry of trade-marks, &c.

SEC. 8. That all lumber, timber, hemp, manilla, wire rope, and iron and steel rods, bars, spikes, nails, plates, tees, angles, beams, and bolts and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States, after the passage of this act, may be imported in bond, under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

Materials for shipbuilding may be imported in bond, free.

Coastwise trade.

Proviso.

Vessels built for foreign account, &c., not allowed in coastwise trade.

SEC. 9. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded-warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Articles for repairing American vessels in foreign trade, free.

SEC. 10. That all medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquids manufactured wholly or in part of domestic spirits, intended for exportation, as provided by law, in order to be manufactured and sold or removed, without being charged with duty and without having a stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses similarly constructed to those known

Manufacture of preparations, &c., of domestic spirits for export, without stamps, &c.

Regulations.

and designated in Treasury regulations as bonded-warehouses, class two: *Provided*, That such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded-warehouses. Such goods, when manufactured in such warehouses, may be removed for exportation under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or any of them, having such bonded warehouse as aforesaid, shall be at liberty, under such regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer. Articles and materials so to be used may be transferred from any bonded-warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded-warehouse in which such manufacture may be conducted, and may be used in such manufacture, and when so used shall be exempt from stamp and excise duty; and the receipt of the officer in charge as aforesaid shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages from on ship-board, or from the bonded-warehouse in which the same may be, into the bonded-warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded-warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their mark or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bond or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

Proviso.
Bond.

Removing goods.

Articles and materials used in warehouse.

Use of imported materials in bond.

Supervision, &c.

Obscene books, articles to prevent conception, &c., not admitted.
Post, p. 452.

SEC. 11. All persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

Forfeiture, &c.

Proviso.
Drugs in bulk excepted.

Penalty for officers, &c., aiding violation, &c.

SEC. 12. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

Seizure, &c., proceedings.

SEC. 13. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

Machinery imported for repair, under bond, free.

SEC. 14. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Regulations.

Free entry of lumber, &c., from St. John River, Maine.

SEC. 15. That the produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

Free entry of lumber, &c., from St. Croix River, Maine.

SEC. 16. That the produce of the forests of the State of Maine upon the Saint Croix River and its tributaries owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall, from time to time, prescribe.

Discriminating duty on goods in foreign vessels.

SEC. 17. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

Exceptions under treaties, &c.

Importation of goods, &c., forbidden, except in American vessels or those of country of origin, &c.

SEC. 18. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or

manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

Penalty.

Exception

SEC. 19. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

Importing neat cattle, &c., forbidden.

SEC. 20. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign Countries as he shall judge necessary.

Proviso.

Suspension of prohibition when not diseased, &c.

Regulations, &c.

Penalty for violation.

SEC. 21. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the Court.

Duty on reimported domestic articles subject to internal tax.

SEC. 22. That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

Free entry of merchandise from abandoned sunken vessels after two years.

SEC. 23. That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house; but under such regulations as the Secretary of the Treasury may prescribe.

Smelting works may be made bonded warehouses.

SEC. 24. That the works of manufactures engaged in smelting or refining metals in the United States may be designated as bonded-warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of Treasury. Metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which it has been imported, or from the bonded-warehouse in which the same may be into the bonded-warehouse in which such smelting and refining may be

Provisos.

Bond.

Entry of crude metals for smelting, &c., in bond.

carried on, for the purpose of being smelted and refined without payment of duties thereon, and may there be smelted and refined, together with other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to the amount of imported metal refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed, under such regulations as the Secretary of the Treasury may prescribe, to any other bonded-warehouse, or upon entry for, and payment of duties, for domestic consumption. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

Quantity of refined metal for export to be daily set aside, &c.

Supervision.

SEC. 25. That where imported materials on which duties have been paid, are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials, the imported materials, or the parts of the articles made from such materials shall so appear in the completed articles that the quantity or measure thereof may be ascertained. *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

Drawback.

Proviso.

Articles partly of domestic materials.

Drawbacks under existing law.

Identification of imported articles.

INTERNAL REVENUE.

INTERNAL REVENUE.

SEC. 26. That on and after the first day of May, eighteen hundred and ninety-one, all special taxes imposed by the laws now in force upon dealers in leaf tobacco, retail dealers in leaf tobacco, dealers in tobacco, manufacturers of tobacco, manufacturers of cigars, and peddlers of tobacco are hereby repealed. Every such dealer in leaf tobacco, retail dealer in leaf tobacco, manufacturer, and peddler shall, however, register with the collector of the district his name, or style, place of residence, trade, or business, and the place where such trade or business is to be carried on, the same as though the tax had not been repealed, and a failure to register as herein required shall subject such person to a penalty of fifty dollars.

Special taxes of tobacco dealers, &c., repealed.

Registry required.

Penalty for failure.

SEC. 27. That all provisions of the statutes imposing restrictions of any kind whatsoever upon farmers and growers of tobacco in regard to the sale of their leaf tobacco, and the keeping of books, and the registration and report of their sales of leaf tobacco, or imposing any tax on account of such sales, are hereby repealed: *Provided, however*, That it shall be the duty of every farmer or planter producing and selling leaf-tobacco, on demand of any internal-revenue officer, or other authorized agent of the Treasury Department, to furnish said officer or agent a true and complete statement, verified by oath, of all his sales of leaf-tobacco, the number of hogsheads, cases, or pounds, with the name and

Restrictions on growers of tobacco repealed.

Proviso.

Statement of sales, &c.

residence, in each instance, of the person to whom sold, and the place to which it is shipped. And every farmer or planter who willfully refuses to furnish such information, or who knowingly makes false statements as to any of the facts aforsaid, shall be guilty of a misdemeanor, and shall be liable to a penalty not exceeding five hundred dollars.

Penalty for false statements.

Peddlers of tobacco.

SEC. 28. That section thirty-three hundred and eighty-one of the Revised Statutes, be, and the same is hereby, amended by striking out all after the said number and substituting therefor the following:

R. S., § 3381, p. 662, amended.

"Every peddler of tobacco, before commencing, or, if he has already commenced, before continuing to peddle tobacco, shall furnish to the collector of his district a statement accurately setting forth the place of his residence, and, if in a city the street and number of the street where he resides, the State or States through which he proposes to travel; also whether he proposes to sell his own manufactures or the manufactures of others, and, if he sells for other parties, the person for whom he sells. He shall also give a bond in the sum of five hundred dollars, to be approved by the collector of the district, conditioned that he shall not engage in any attempt, by himself or by collusion with others, to defraud the Government of any tax on tobacco, snuff, or cigars; that he shall neither sell nor offer for sale any tobacco, snuff, or cigars, except in original and full packages, as the law requires the same to be put up and prepared by the manufacturer for sale, or for removal for sale or consumption, and except such packages of tobacco, snuff, and cigars as bear the manufacturer's label or caution notice, and his legal marks and brands, and genuine internal-revenue stamps which have never before been used."

Statement to be made.

Bond.

Peddlers' certificates, R. S., § 3383, p. 662, and vol. 20, S. L., p. 342, amended.

SEC. 29. That section thirty-three hundred and eighty-three, Revised Statutes, as amended by section fifteen of the act of March first, eighteen hundred and seventy-nine, be, and the same is hereby, amended by striking out all of said section and by substituting in lieu thereof the following:

Certificates.

"Every peddler of tobacco shall obtain a certificate from the collector of his collection district, who is hereby authorized and directed to issue the same, giving the name of the peddler, his residence, and the fact of his having filed the required bond; and shall on demand of any officer of internal revenue produce and exhibit his certificate. And whenever any peddler refuses to exhibit his certificate, as aforesaid, on demand of any officer of internal revenue, said officer may seize the horse or mule, wagon, and contents, or pack, bundle, or basket, of any person so refusing; and the collector of the district in which the seizure occurs may, on ten days' notice, published in any newspaper in the district, or served personally on the peddler, or at his dwelling house, require such peddler to show cause, if any he has, why the horses or mules, wagons, and contents, pack, bundle, or basket so seized shall not be forfeited. In case no sufficient cause is shown, proceedings for the forfeiture of the property seized shall be taken under the general provisions of the internal-revenue laws relating to forfeitures. Any internal-revenue agent may demand production of and inspect the collector's certificate for peddlers, and refusal or failure to produce the same, when so demanded, shall subject the party guilty thereof to a fine of not more than five hundred dollars and to imprisonment for not more than twelve months."

Penalty for refusing to exhibit certificate.

Inspection by agent.

Tobacco and snuff tax reduced.

SEC. 30. That on and after the first day of January, eighteen hundred and ninety-one, the internal taxes on smoking and manufactured tobacco shall be six cents per pound, and on snuff six cents per pound.

Manufactured tobacco.

R. S., § 3363, p. 658, amended.

SEC. 31. That section thirty-three hundred and sixty-three of the Revised Statutes, be, and hereby is, amended by striking out all after said number and substituting the following:

Packages.

"No manufactured tobacco shall be sold or offered for sale unless put up in packages and stamped as prescribed in this chapter, except at retail by retail dealers from packages authorized by section thirty-three hundred and sixty-two of the Revised Statutes; and every person who sells or offers for sale any snuff or any kind of manufactured tobacco

not so put up in packages and stamped shall be fined not less than five hundred dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than two years.

Cigars.
R. S., § 3392, p. 666, and vol. 20, S. L., p. 347, amended.

SEC. 32. That section thirty-three hundred and ninety-two of the Revised Statutes, as amended by section sixteen of the act of March first, eighteen hundred and seventy-nine, be and the same hereby is amended to read as follows:

Boxes.

"All cigars shall be packed in boxes not before used for that purpose, containing respectively twenty-five, fifty, one hundred, two hundred, two hundred and fifty, or five hundred cigars each: *Provided, however*, That manufacturers of cigars shall be permitted to pack in boxes not before used for that purpose cigars not to exceed thirteen nor less than twelve in number, to be used as sample boxes; and every person who sells, or offers for sale, or delivers, or offers to deliver, any cigars in any other form than in new boxes as above described, or who packs in any box any cigars in excess of or less than the number provided by law to be put in each box respectively, or who falsely brands any box, or affixes a stamp on any box denoting a less amount of tax than that required by law, shall be fined for each offense not more than one thousand dollars, and be imprisoned not more than two years: *Provided*, That nothing in this section shall be construed as preventing the sale of cigars at retail by retail dealers who have paid the special tax as such from boxes packed, stamped, and branded in the manner prescribed by law: *And provided further*, That every manufacturer of cigarettes shall put up all the cigarettes that he manufactures or has manufactured for him, and sells or removes for consumption or use, in packages or parcels containing ten, twenty, fifty, or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in like manner, in addition to the import stamp indicating inspection of the custom-house before they are withdrawn therefrom.

Provisos.

Sample boxes.

Retail sales.

Cigarettes.

Tobacco manufactories.
R. S., 3357, p. 656, and vol. 21, S. L., p. 168, amended.

SEC. 33. That section thirty-three hundred and fifty-seven, of the Revised Statutes, as amended by section two of the act of June ninth, eighteen hundred and eighty, be, and the same is amended, by striking out all after the number and inserting in lieu thereof the following:

Collector's record of manufacturers.

"Every collector shall keep a record, in a book or books provided for that purpose, to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal revenue agents, of the name and residence of every person engaged in the manufacture of tobacco or snuff in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer, a copy of every inventory required by law to be made by such manufacturer, and an abstract of his monthly returns; and he shall cause the several manufactories of tobacco or snuff in his district to be numbered consecutively, which numbers shall not be thereafter changed, except for reasons satisfactory to himself and approved by the Commissioner of Internal Revenue."

Cigar manufactories.
R. S., § 3389, p. 665, and vol. 20, S. L., p. 347 amended.

SEC. 34. That section thirty-three hundred and eighty-nine of the Revised Statutes, as amended by section sixteen of the act of March first, eighteen hundred and seventy-nine, be, and the same is hereby amended so as to read as follows:

Collector's record of manufacturers.

"Every collector shall keep a record, in a book provided for that purpose, to be open to the inspection of only the proper officers of internal revenue, including deputy collectors and internal-revenue agents, of the name and residence of every person engaged in the manufacture of cigars in his district, the place where such manufacture is carried on, and the number of the manufactory; and he shall enter in said record, under the name of each manufacturer an abstract of his inventory and

monthly returns; and he shall cause the several manufacturers of cigars in the district to be numbered consecutively, which number shall not thereafter be changed."

Bond of cigar manufacturers reduced. R. S., § 3387, p. 664, and vol. 21, S. L., p. 347, amended.

SEC. 35. That section three thousand three hundred and eighty-seven of the Revised Statutes, as amended by section sixteen of the act of March first, one thousand eight hundred and seventy-nine, be, and the same is hereby, amended, by striking from the said section the following words, namely: "five hundred dollars, with an additional one hundred dollars for each person proposed to be employed by him in making cigars," and inserting in lieu of the words so stricken out the words: "one hundred dollars."

Tax on manufactured opium.

SEC. 36. That an internal-revenue tax of ten dollars per pound shall be levied and collected upon all opium manufactured in the United States for smoking purposes; and no person shall engage in such manufacture who is not a citizen of the United States and who has not given the bond required by the Commissioner of Internal Revenue.

Manufacture by aliens, &c., prohibited.

Regulations of opium factories.

SEC. 37. That every manufacturer of such opium shall file with the collector of internal revenue of the district in which his manufactory is located such notices, inventories, and bonds, shall keep such books and render such returns of material and products, shall put up such signs and affix such number to his factory, and conduct his business under such surveillance of officers and agents as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require. But the bond required of such manufacturer shall be with sureties satisfactory to the collector of internal revenue and in a penal sum of not less than five thousand dollars; and the sum of said bond may be increased from time to time and additional sureties required at the discretion of the collector or under instructions of the Commissioner of Internal-Revenue.

Bond.

Stamps.
On imported opium

SEC. 38. That all prepared smoking opium imported into the United States shall, before removal from the custom-house, be duly stamped in such manner as to denote that the duty thereon has been paid; and

On domestic opium.

that all opium manufactured in the United States for smoking purposes, before being removed from the place of manufacture, whether for consumption or storage, shall be duly stamped in such permanent manner as to denote the payment of the internal-revenue tax thereon.

Tobacco regulations, &c., to apply to opium manufacture, &c.

SEC. 39. That the provisions of existing laws governing the engraving, issue, sale, accountability, effacement, cancellation, and destruction of stamps relating to tobacco and snuff, as far as applicable are hereby made to apply to stamps provided for by the preceding section.

Penalty for violation of opium provisions.

SEC. 40. That a penalty of not more than one thousand dollars, or imprisonment not more than one year, or both, in the discretion of the court shall be imposed for each and every violation of the preceding sections of this act relating to opium by any person or persons; and all prepared smoking opium wherever found within the United States without stamps required by this act shall be forfeited.

Oleomargarine.
Books, &c., of wholesale dealers.

SEC. 41. That wholesale dealers in oleomargarine shall keep such books and render such returns in relation thereto as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, by regulation, require, and such books shall be open at all times to the inspection of any internal-revenue officer or agent.

Use of wine spirits to fortify pure sweet wines for preservation, permitted tax free.
Regulations.

SEC. 42. That any producer of pure sweet wines, who is also a distiller, authorized to separate from fermented grape-juice, under internal-revenue laws, wine spirits, may use, free of tax, in the preparation of such sweet wines, under such regulations and after the filing of such notices and bonds, together with the keeping of such records and the rendition of such reports as to materials and products, as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury may prescribe, so much of such wine spirits so separated by him as may be necessary to fortify the wine for the preservation of the saccharine matter contained therein: *Provided*, That the wine spirits so used free of tax shall not be in excess of the amount required to introduce into such sweet wines in alcoholic strength equal to fourteen

Provisos.

Maximum strength.

per centum of the volume of such wines after such use: *Provided further*, That such wine containing after such fortification more than twenty-four per centum of alcohol, as defined by section thirty-two hundred and forty-nine of the Revised Statutes, shall be forfeited to the United States: *Provided further*, That such use of wine spirits free from tax shall be confined to the months of August, September, October, November, December, January, February, March, and April of each year. The Commissioner of Internal Revenue, in determining the liability of any distiller of fermented grape-juice to assessment under section thirty-three hundred and nine of the Revised Statutes, is authorized to allow such distiller credit in his computation for the wine spirits used by him in preparing sweet wine under the provisions of this section.

Forfeiture, if excessive strength. R. S., § 3249, p. 626.

Use limited to months named.

Distiller credited for spirits so used.

R. S., § 3309, p. 641.

SEC. 43. That the wine-spirits mentioned in section fifty-three of this act is the product resulting from the distillation of fermented grape juice, and shall be held to include the product commonly known as grape brandy; and the pure sweet wine which may be fortified free of tax, as provided in said section, is fermented grape-juice only, and shall contain no other substance of any kind whatever introduced before, at the time of, or after fermentation, and such sweet wine shall contain not less than four per centum of saccharine matter, which saccharine strength may be determined by testing, with Balling's saccharometer or must-scale, such sweet-wine, after the evaporation of the spirit contained therein, and restoring the sample tested to original volume by addition of water.

Definitions of "wine spirits" and "pure sweet wine."

SEC. 44. That any person who shall use wine spirits, as defined by section fifty-four of this act, or other spirits on which the internal-revenue tax has not been paid, otherwise than within the limitations set forth in section fifty-five of this act, and in accordance with the regulations made pursuant to this act, shall be liable to a penalty of double the amount of the tax on the wine spirits or other spirits so unlawfully used. Whenever it is impracticable in any case to ascertain the quantity of wine spirits or other spirits that have been used in violation of this act in mixtures with any wines, all alcohol contained in such unlawful mixtures of wine with wine spirits or other spirits in excess of ten per centum shall be held to be unlawfully used: *Provided, however*, That if water has been added to such unlawful mixtures, either before, at the time of, or after such unlawful use of wine spirits or other spirits, all the alcohol contained therein shall be considered to have been unlawfully used. In reference to alcoholic strength of wines and mixtures of wines with spirits in this act the measurement is intended to be according to volume and not according to weight.

Penalty for unlawfully using wine spirits.

Proviso.
Addition of water.

Measure of alcoholic strength.

SEC. 45. That under such regulations and official supervision, and upon the execution of such entries and the giving of such bonds, bills of lading, and other security as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, any producer of pure sweet wines as defined by this act may withdraw wine spirits from any special bonded ware-house free of tax, in original packages, in any quantity not less than eighty wine-gallons, and may use so much of the same as may be required by him, under such regulations, and after the filing of such notices and bonds, and the keeping of such records, and the rendition of such reports as to materials and products and the disposition of the same as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe, in fortifying the pure sweet wines made by him, and for no other purpose, in accordance with the limitations and provisions as to uses, amount to be used, and period for using the same set forth in section fifty-three of this act; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized, whenever he shall deem it to be necessary for the prevention of violations of this law, to prescribe that wine-spirits withdrawn under this section shall not be used to fortify wines except at a certain distance prescribed by him from any distillery, rectifying-house, winery, or other establish-

Withdrawal of wine spirits from ware-house for fortifying pure sweet wines, free of tax.
Regulations, &c.

ment used for producing or storing distilled spirits, or for making or storing wines other than wines which are so fortified, and that in the building in which such fortification of wines is practiced no wines or spirits other than those permitted by his regulation shall be stored.

Use of wine spirits limited to vineyard where wines are made.

The use of wine-spirits free of tax for the fortification of sweet wines under this act shall be begun and completed at the vineyard of the wine-grower where the grapes are crushed and the grape juice is expressed and fermented, such use to be under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the Commissioner of Internal Revenue shall provide by regulations the time within which wines so fortified with the wine spirits so withdrawn may be subject to inspection, and for final accounting for the use of such wine-spirits and for rewarehousing or for payment of the tax on any portion of such wine spirits which remain not used in fortifying pure sweet wines.

Withdrawal of wine-spirits for fortifying wines for exportation.

SEC. 46. That wine-spirits may be withdrawn from special bonded warehouses at the instance of any person desiring to use the same to fortify any wines, in accordance with commercial demands of foreign markets, when such wines are intended for exportation, without the payment of tax on the amount of wine spirits used in such fortification,

Regulations, &c.

under such regulations, and after making such entries, and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security to prevent the use of such wine-spirits free of tax otherwise than in the fortification of wine intended for exportation, and for the due exportation of the wine so fortified, as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and all of the provisions of law governing the exportation of distilled spirits free of tax, so far as applicable, shall apply to the withdrawal and use of wine-spirits and the exportation of the same in accordance with this section; and the Commissioner of

Supervision.

Internal Revenue is authorized, subject to approval by the Secretary of the Treasury, to prescribe that wine-spirits intended for the fortification of wines under this section shall not be introduced into such wines except under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury.

Place of fortifying wines, &c.

Whenever such wine-spirits are withdrawn as provided herein for the fortification of wines intended for exportation by sea they shall be introduced into such wines only after removal from storage and arrival alongside of the vessel which is to transport the same; and whenever transportation of such wines is to be effected by land carriage the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe such regulations as to sealing packages and vehicles containing the same, and as to the supervision of transportation from the point of departure, which point shall be determined as the place where such wine-spirits may be introduced into such wines to the point of destination as may be necessary to insure the due exportation of such fortified wines.

Reimportation of domestic wines exported.

SEC. 47. That all provisions of law relating to the re-importation of any goods of domestic growth or manufacture which were originally liable to an internal-revenue tax shall be, as far as applicable, enforced against any domestic wines sought to be re-imported; and duty shall be levied and collected upon the same when re-imported, as an original importation.

Penalty for illegally using wine-spirits not tax-paid.

SEC. 48. That any person using wine spirits or other spirits which have not been tax-paid in fortifying wine otherwise than as provided

for in this act, shall be guilty of a misdemeanor, and shall, on conviction thereof, be punished for each offense by a fine of not more than two thousand dollars, and for every offense other than the first also by imprisonment for not more than one year.

Recovery of wine-spirits from fortified wines.

SEC. 49. That wine spirits used in fortifying wines may be recovered from such wine only on the premises of a duly authorized grape-brandy distiller; and for the purpose of such recovery wines so fortified may be received as material on the premises of such a distiller, on a special permit of the collector of internal revenue in whose district the distillery is located; and the distiller will be held to pay the tax on a product from such wines as will include both the alcoholic strength therein produced by the fermentation of the grape-juice and that obtained from the added distilled spirits.

Goods not entered, &c., at operative date, subject to duties herein.

SEC. 50. That on and after the day when this act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to no other duty upon the entry or the withdrawal thereof than if the same were imported respectively after that day: *Provided*, That any imported merchandise deposited in bond in any public or private bonded warehouse having been so deposited prior to the first day of October, eighteen hundred and ninety, may be withdrawn for consumption at any time prior to February first, eighteen hundred and ninety-one, upon the payment of duties at the rates in force prior to the passage of this act: *Provided further*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse said duties shall be levied and collected upon the weight of such merchandise at the time of its withdrawal.

Provisos.
Goods in bonded warehouse prior to Oct. 1, 1890.

Weight to be calculated at time of withdrawal.

Manufactures of convict labor not entitled to entry.

SEC. 51. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor, shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.

Value of foreign coin.

SEC. 52. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this act and thereafter quarterly on the first day of January, April, July and October in each year.

Proclamation, quarterly.

Special taxes to date from July 1, 1891.

SEC. 53. That all special taxes shall become due on the first day of July, eighteen hundred and ninety-one, and on the first day of July in each year thereafter, or on commencing any trade or business on which such tax is imposed. In the former case the tax shall be reckoned for one year; and in the latter case it shall be reckoned proportionately, from the first day of the month in which the liability to a special tax commenced to the first day of July following. Special tax stamps may be issued for the months of May and June, eighteen hundred and ninety-one, upon payment of the amount of tax reckoned proportionately under the laws now in force, and such stamps which have been or may be issued for the period ending April thirtieth, eighteen hundred and ninety, may, upon payment of one-sixth of the amount required to be paid for such stamps for one year, be extended until July first, eighteen hundred and ninety-one, under such regulations as may be prescribed by the Commissioner of Internal Revenue. And it shall be the duty of special tax payers to render their returns to the deputy collector at such times within the calendar month in which the special tax liability commenced as shall enable him to receive such returns, duly signed and

Parts of year.
Stamps.

Returns.

verified, not later than the last day of the month, except in cases of sickness or absence, as provided for in section three thousand one hundred and seventy-six of the Revised Statutes.

Withdrawal from bonded warehouse.

SEC. 54. That section twenty of the act entitled "An act to simplify the laws in relation to the collection of revenues," approved June tenth, eighteen hundred and ninety, is hereby amended to read as follows:

Bonded articles withdrawn for consumption to pay rate due at withdrawal.

"SEC. 20. That any merchandise deposited in bond in any public or private bonded-warehouse may be withdrawn for consumption within three years from the date of original importation, on payment of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided*, That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles."

Proviso.
Perishables and explosives.

Repeal.

SEC. 55. That all laws and parts of laws inconsistent with this act are hereby repealed: *Provided, however*, That the repeal of existing laws, or modifications thereof, embraced in this act shall not affect any act done or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications, but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modification had not been made.

Proviso.

Existing rights, liabilities, &c., not affected.

Offenses, &c.

Any offenses committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in, or changed, modified, or repealed by this act may be prosecuted and punished, in the same manner and with the same effect as if this act had not been passed.

Limitations, &c.

All acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses, or for the recovery of penalties or forfeitures, embraced in, or modified, changed, or repealed by this act, shall not be affected thereby, and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arrising or acts done or committed prior to the passage of this act may be commenced and prosecuted within the same time and with the same effect as if this act had not been passed.

Approved, October 1, 1890.

December 15, 1890.

S. L., VOL. 26, CHAP. 6.—*An act to authorize the payment of drawback or rebate in certain cases.*

Rebate allowed to manufacturers of tobacco and snuff, in certain cases.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on all original and unbroken factory packages of smoking and manufactured tobacco and snuff, held by manufacturers or dealers at the time the reduced tax as

Ante, p. 376, amended.

provided for in "An act to reduce the revenue and equalize duties on imports, and for other purposes," approved October first, eighteen hundred and ninety, shall take effect, upon which the tax has been paid, there shall be allowed a drawback or rebate of the full amount of the

Limit of time for claims.

reduction, but the same shall not apply in any case where the claim has not been presented within sixty days following the date of reduction;

Payable in stamps.

and such rebate to manufacturers may be paid in stamps at the reduced

Minimum claim.

rate; and no claim shall be allowed or drawback paid for a less amount than five dollars. It shall be the duty of the Commissioner of Internal

Regulations, &c.

Revenue, with the approval of the Secretary of the Treasury, to adopt such rules and regulations and to prescribe and furnish such blanks

Appropriation.

and forms as may be necessary to carry this act into effect. For the payment of the rebates provided for in this act there is hereby appropriated any money in the Treasury not otherwise appropriated.

Approved, December 15, 1890.

S. L., VOL. 26, p. 1563.—*A proclamation by the President of the United States of America.* February 5, 1891.

Preamble.

Whereas, pursuant to Section three of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of the United States of Brazil the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said Section three, to wit, sugars, molasses, coffee and hides, to be exempt from duty upon their importation into the United States of America;

Ante, p. 325.

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Brazil at Washington has communicated to the Secretary of State the fact that, in due reciprocity for and consideration of the admission into the United States of America free of all duty of the articles enumerated in Section three of said Act, the Government of Brazil has, by legal enactment, authorized the admission, from and after April 1, 1891, into all the established ports of entry of Brazil, free of all duty, whether national, state, or municipal, of the articles or merchandise named in the following schedule, provided that the same be the product and manufacture of the United States of America:

1.—SCHEDULE OF ARTICLES TO BE ADMITTED FREE INTO BRAZIL.

Articles admitted free into Brazil.

Wheat;
Wheat-flour;
Corn or maize, and the manufactures thereof, including corn meal and starch;
Rye, rye-flour, buckwheat, buckwheat-flour and barley;
Potatoes, beans and peas;
Hay and oats;
Pork, salted, including pickled pork and bacon, except hams;
Fish, salted, dried or pickled;
Cotton-seed oil;
Coal, anthracite and bituminous;
Rosin, tar, pitch and turpentine;
Agricultural tools, implements and machinery;
Mining and mechanical tools, implements and machinery, including stationary and portable engines, and all machinery for manufacturing and industrial purposes, except sewing-machines;
Instruments and books for the arts and sciences;
Railway construction material and equipment.

And that the Government of Brazil has, by legal enactment, further authorized the admission into all the established ports of entry of Brazil, with a reduction of twenty-five per centum of the duty designated on the respective article in the tariff now in force or which may hereafter be adopted in the United States of Brazil, whether national, state, or municipal, of the articles or merchandise named in the following schedule, provided that the same be the product or manufacture of the United States of America:

2.—SCHEDULE OF ARTICLES TO BE ADMITTED INTO BRAZIL WITH A REDUCTION OF DUTY OF TWENTY-FIVE PER CENTUM.

Articles admitted at reduced duty into Brazil.

Lard and substitutes therefor·
Bacon hams;
Butter and cheese;
Canned and preserved meats, fish, fruits and vegetables;
Manufactures of cotton, including cotton clothing;
Manufactures of iron and steel, single or mixed, not included in the foregoing free schedule;
Leather and the manufactures thereof, except boots and shoes;

Lumber, timber, and the manufactures of wood, including cooperage, furniture of all kinds, wagons, carts and carriages;

Manufactures of rubber.

And that the Government of Brazil has further provided that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedules are the product or manufacture of the United States of America, shall place no undue restrictions on the importer, nor impose any additional charges or fees therefor on the articles imported.

And whereas the Secretary of State has, by my direction, given assurance to the Envoy Extraordinary and Minister Plenipotentiary of Brazil at Washington that this action of the Government of Brazil in granting exemption of duties to the products and manufactures of the United States of America, is accepted as a due reciprocity for the action of Congress, as set forth in Section three of said Act:

Reciprocal modifications of Brazilian tariff laws.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff law of Brazil to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this fifth day of February, one thousand eight hundred and ninety-one, and of the inde-
[SEAL.] pendence of the United States of America the one hundred and fifteenth.

BENJ. HARRISON.

By the President:
JAMES G. BLAINE,
Secretary of State.

February 18, 1891.

S. L., VOL. 27, p. 1114.—[*No. 11.*] *Joint resolution to correct an error of punctuation in the tariff act of eighteen hundred and ninety.*

Tariff of 1890. Correction of error. P. 350, this vol.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the punctuation in paragraph three hundred and sixty-two of "An act to reduce the revenue and equalize duties on imports, and for other purposes," approved October first, eighteen hundred and ninety, be corrected so as to include in the parenthesis in said paragraph only the words "except binding twine," so that the said paragraph will read as follows:

Duty on cable, cords, and twine.

"362. Cables, cordage, and twine (except binding twine) composed in whole or in part of istle or Tampico fiber, manila, sisal grass, or sunn, one and one-half cents per pound; all binding twine manufactured in whole or in part from istle or Tampico fiber, manila, sisal grass, or sunn, seven-tenths of one cent per pound; cables and cordage made of hemp, two and one-half cents per pound; tarred cables and cordage, three cents per pound."

Approved, February 18, 1891.

March 3, 1891.

S. L., VOL. 27, CHAP. 534.—*An act relating to the treaty of reciprocity with the Hawaiian Islands.*

Hawaiian Islands. Tariff act not to impair reciprocity treaty. Ante, p. 325 for act of Oct. 1.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That nothing in the act approved October first, eighteen hundred and ninety, entitled "An act to reduce the revenue and equalize duties on imports, and for other purposes," shall be held to repeal or impair the provisions of the con-

vention respecting commercial reciprocity concluded January thirtieth, eighteen hundred and seventy-five, with the King of the Hawaiian Islands, and extended by the convention proclaimed November ninth, eighteen hundred and eighty-seven; and the provisions of said convention shall be in full force and effect as if said act had not passed.

Approved, March 3, 1891.

Vol. 19, p. 625; vol. 25, p. 1399. See p. 269, this vol., for text of convention.

S. L., VOL. 27, P. 982.—*A proclamation by the President of the United States of America*

July 31, 1891.

Whereas, pursuant to Section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of Spain the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said Section 3, to wit, sugars, molasses, coffee and hides, to be exempt from duty upon their importation into the United States of America;

Preamble. S. L., vol. 26, p. 612.

See p. 325, this vol. for act of Oct. 1, 1890.

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Spain at Washington has communicated to the Secretary of State the fact that, in reciprocity and compensation for the admission into the United States of America free of all duty of the articles enumerated in Section 3 of said Act, the Government of Spain will, by due legal enactment, and as a provisional measure, admit, from and after September 1, 1891, into all the established ports of entry of the Spanish islands of Cuba and Porto Rico, the articles or merchandise named in the following Transitory Schedule, on the terms stated therein, provided that the same be the product or manufacture of the United States and proceed directly from the ports of said States:

Commercial arrangement with Spain.

TRANSITORY SCHEDULE.

Transitory schedule.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico free of duties:

Articles admitted into Cuba and Porto Rico free of duty.

1. Meats, in brine, salted or smoked, bacon, hams, and meats preserved in cans, in lard or by extraction of air; jerked beef excepted.
2. Lard.
3. Tallow and other animal greases, melted or crude, unmanufactured.
4. Fish and shellfish, live, fresh, dried, in brine, smoked, pickled; oysters and salmon in cans.
5. Oats, barley, rye and buckwheat and flour of these cereals.
6. Starch, maizena and other alimentary products of corn, except corn-meal.
7. Cotton seed, oil and meal-cake of said seed for cattle.
8. Hay, straw for forage and bran.
9. Fruits, fresh, dried and preserved, except raisins.
10. Vegetables and garden products, fresh and dried.
11. Resin of pine, tar, pitch and turpentine.
12. Woods of all kinds, in trunks or logs, joists, rafters, planks, beams, boards, round or cylindric masts, although cut, planed and tongued and grooved, including flooring.
13. Woods for cooperage, including staves, headings and wooden hoops.
14. Wooden boxes, mounted or unmounted, except of cedar.
15. Woods, ordinary, manufactured into doors, frames, windows and shutters, without paint or varnish, and wooden houses, unmounted, without paint or varnish.
16. Wagons and carts for ordinary roads and agriculture.
17. Sewing machines.
18. Petroleum, raw or unrefined, according to the classification fixed in the existing orders for the importation of this article in said Islands.
19. Coal, mineral.
20. Ice.

Articles admitted at rates expressed.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico on payment of the duties stated:

21. Corn or maize, 25 cents per 100 kilogrammes.
22. Corn meal, 25 cents per 100 kilogrammes.
23. Wheat, from January 1, 1892, 30 cents per 100 kilogrammes.
24. Wheat-flour, from January 1, 1892, $1 per 100 kilogrammes.

Articles admitted at a reduction of 25 per cent.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico at a reduction of duty of 25 per centum:

25. Butter and cheese.
26. Petroleum, refined.
27. Boots and shoes in whole or in part of leather or skins.

Definitive arrangement after July 1, 1892.

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Spain in Washington has further communicated to the Secretary of State that the Government of Spain will, in like manner and as a definitive arrangement, admit, from and after July 1, 1892, into all the established ports of entry of the Spanish islands of Cuba and Porto Rico, the articles or merchandise named in the following Schedules A, B, C, and D, on the terms stated therein, provided that the same be the product or manufacture of the United States and proceed directly from the ports of said States:

SCHEDULE A.

SCHEDULE A.

Articles admitted free of duty.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico free of duties:

1. Marble, jasper and alabaster natural or artificial, in rough or in pieces, dressed, squared and prepared for taking shape.
2. Other stones and earthy matters, including cement, employed in building, the arts and industries.
3. Waters, mineral or medicinal.
4. Ice.
5. Coal, mineral.
6. Resin, tar, pitch, turpentine, asphalt, schist and bitumen.
7. Petroleum, raw or crude, in accordance with the classification fixed in the tariff of said islands.
8. Clay, ordinary, in paving tiles large and small, bricks, and roof tiles unglazed, for the construction of buildings, ovens and other similar purposes.
9. Gold and silver coin.
10. Iron, cast in pigs, and old iron and steel.
11. Iron, cast, in pipes, beams, rafters and similar articles, for the construction of buildings, and in ordinary manufactures, (see repertory).
12. Iron, wrought, and steel, in bars, rails and bars of all kinds, plates, beams, rafters, and other similar articles for construction of buildings.
13. Iron, wrought, and steel, in wire, nails, screws, nuts, and pipes.
14. Iron, wrought, and steel, in ordinary manufactures and wire cloth unmanufactured. (see repertory).
15. Cotton, raw, with or without seed.
16. Cotton-seed, oil and meal-cake of same for cattle.
17. Tallow and all other animal greases, melted or crude, unmanufactured.
18. Books and pamphlets, printed, bound and unbound.
19. Woods of all kinds, in trunks or logs, joists, rafters, planks, beams, boards and round or cylindric masts, although cut, planed, tongued and grooved, including flooring.
20. Wooden cooperage, including staves, headings and wooden hoops.
21. Wooden boxes, mounted or unmounted, except of cedar.
22. Woods, ordinary, manufactured into doors, frames, windows and shutters, without paint or varnish, and wooden houses, unmounted, without paint or varnish.
23. Woods, ordinary, manufactured into all kinds of articles turned or unturned, painted or varnished, except furniture. (see repertory).
24. Manures, natural or artificial.

25. Implements, utensils and tools for agriculture, the arts and mechanical trades.
26. Machines and apparatus, agricultural, motive, industrial and scientific, of all classes and materials, and loose pieces for the same, including wagons, carts and hand-carts for ordinary roads and agriculture.
27. Material and articles for public works, such as railroads, tramways, roads, canals for irrigation and navigation, use of waters, ports, lighthouses, and civil construction of general utility, when introduced by authorization of the Government, or if free admission is obtained in accordance with local laws.
28. Materials of all classes for the construction, repair in whole or in part of vessels, subject to specific regulations to avoid abuse in the importation.
29. Meats, in brine, salted and smoked, including bacon, hams, and meats preserved in cans, in lard or by extraction of air; jerked beef excepted.
30. Lard and butter.
31. Cheese.
32. Fish and shellfish, live, fresh, dried, in brine, salted, smoked and pickled; oysters and salmon in cans.
33. Oats, barley, rye and buckwheat, and flour of these cereals.
34. Starch, maizena and other alimentary products of corn, except corn-meal.
35. Fruits, fresh, dried and preserved, except raisins.
36. Vegetables and garden products, fresh and dried.
37. Hay, straw for forage and bran.
38. Trees, plants, shrubs and garden seeds.
39. Tan bark.

SCHEDULE B.

SCHEDULE B.

Articles admitted at rates expressed.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico on payment of the duties stated:
40. Corn or maize, 25 cents per 100 kilograms.
41. Corn-meal, 25 cents per 100 kilograms.
42. Wheat, 30 cents per 100 kilograms.
43. Wheat-flour, $1.00 per 100 kilograms.
44. Carriages, cars and other vehicles for railroads or tramways, where authorization of the Government for free admission has not been obtained, 1 per centum ad valorem.

SCHEDULE C.

SCHEDULE C.

Articles admitted at a reduction of 50 per cent.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico at a reduction of duty of 50 per centum:
45. Marble, jasper and alabaster, of all kinds, cut into flags, slabs or steps, and the same worked or carved in all kinds of articles polished or not.
46. Glass and crystal ware, plate and window glass, and the same silvered, quicksilvered and platinized.
47. Clay in tiles, large and small, and mosaic for pavements, colored tiles, roof tiles glazed and pipes.
48. Stoneware and fine earthenware, and porcelain.
49. Iron, cast, in fine manufactures or those polished, with coating of porcelain or part of other metals. (see repertory.)
50. Iron, wrought, and steel, in axles, tires, springs and wheels for carriages, rivets and their washers.
51. Iron, wrought, and steel, in fine manufactures or those polished, with coating of porcelain or part of other metals, not expressly comprised in other numbers of these schedules, and platform scales for weighing. (see repertory.)
52. Needles, pens, knives, table and carving, razors, pen-knives, scissors, pieces for watches and other similar articles of iron and steel.

53. Tin plate in sheets or manufactured.

54. Copper, bronze, brass and nickel, and alloys of same with common metals, in lump or bars, and all manufactures of the same.

55. All other common metals and alloys of the same, in lump or bars, and all manufactures of the same, plain, varnished, gilt, silvered or nickeled.

56. Furniture of all kinds, of wood or metal, including school furniture, blackboards and other materials for schools, and all kinds of articles of fine woods not expressly comprised in other numbers of these schedules. (see repertory.)

57. Rushes, esparto, vegetable hair, broom corn, willow, straw, palm and other similar materials, manufactured into articles of all kinds.

58. Pastes for soups, rice flour, bread and crackers, and alimentary farinas, not comprised in other numbers of these schedules.

59. Preserved alimentary substances and canned goods, not comprised in other numbers of these schedules, including sausages, stuffed meats, mustards, sauces, pickles, jams and jellies.

60. Rubber and gutta percha, and manufactures thereof alone or mixed with other substances (except silk), and oilcloths and tarpaulin.

61. Rice, hulled or unhulled.

SCHEDULE D.

SCHEDULE D.

Articles admitted at a reduction of 25 per cent.

Products or manufactures of the United States to be admitted into Cuba and Porto Rico at a reduction of duty of 25 per centum:

62. Petroleum, refined, and benzine.

63. Cotton manufactured, spun or twisted, and in goods of all kinds, woven or knit, and the same mixed with other vegetable or animal fibers in which cotton is an equal or greater component part, and clothing exclusively of cotton.

64. Rope, cordage and twine of all kinds.

65. Colors, crude and prepared, with or without oil, inks of all kinds, shoe blacking and varnishes.

66. Soap, toilet, and perfumery.

67. Medicines, proprietary or patent and all others, and drugs.

68. Stearine and tallow manufactured in candles.

69. Paper for printing, for decorating rooms, of wood or straw for wrapping and packing and bags and boxes of same, sand-paper and pasteboard.

70. Leather and skins, tanned, dressed, varnished or japanned, of all kinds, including sole-leather or belting.

71. Boots and shoes in whole or in part of leather or skins.

72. Trunks, valises, traveling bags, portfolios and other similar articles in whole or in part of leather.

73. Harness and saddlery of all kinds.

74. Watches and clocks, of gold, silver or other metals, with cases of stone, wood or other material, plain or ornamented.

75. Carriages of two or four wheels and pieces of the same.

It is understood that flour which, on its exportation from the United States, has been favored with drawbacks shall not share in the foregoing reduction of duty.

Substitution of definitive for transitory arrangement.

The provisional arrangement as set forth in the Transitory Schedule shall come to an end on July 1, 1892, and on that date be substituted by the definitive arrangement as set forth in schedules A, B, C, and D.

And that the Government of Spain has further provided that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedules are the product or manufacture of the United States of America, shall place no undue restrictions on the importer, nor impose any additional charges or fees therefor on the articles imported.

And whereas, the Secretary of State has, by my direction, given assurance to the Envoy Extraordinary and Minister Plenipotentiary of Spain at Washington that this action of the Government of Spain, in

granting exemption of duties to the products and manufactures of the United States of America on their importation into Cuba and Porto Rico, is accepted for those islands as a due reciprocity for the action of Congress as set forth in Section 3 of said Act:

Reciprocal modification of Cuban and Porto Rican tariff laws.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of Cuba and Porto Rico to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this thirty-first day of July, one thousand eight hundred and ninety one, and of the Independence of the United States of America the one hundred and sixteenth.

[SEAL.]

BENJ HARRISON

By the President:
WILLIAM F WHARTON
Acting Secretary of State.

S. L., VOL. 27, p. 986.—*A proclamation by the President of the United States of America.* August 1, 1891.

Preamble.

S. L., vol. 26, p. 612.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of the Dominican Republic the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3, to wit, sugars, molasses, coffee and hides, to be exempt from duty upon their importation into the United States of America;

And whereas the Envoy Extraordinary and Minister Plenipotentiary of the Dominican Republic at Washington has communicated to the Special Plenipotentiary of the United States the fact that, in reciprocity and compensation for the admission into the United States of America free of all duty of the articles enumerated in section 3 of said Act, the Government of the Dominican Republic will, by due legal enactment, admit, from and after September 1, 1891, into all the established ports of entry of the Dominican Republic, the articles or merchandise named in the following Schedules, on the terms stated therein, provided that the same be the product or manufacture of the United States and proceed directly from the ports of said States:

Commercial arrangement with Dominican Republic.

SCHEDULE A.

SCHEDULE A.

Articles to be admitted free of duty into the Dominican Republic:

Articles admitted into Dominican Republic free of duty.

1.—Animals, live.
2.—Meats of all kinds, salted or in brine, but not smoked.
3.—Corn or maize, corn-meal and starch.
4.—Oats, barley, rye and buckwheat, and flour of these cereals.
5.—Hay, bran and straw for forage.
6.—Trees, plants, vines and seeds and grains of all kinds for propagation.
7.—Cotton-seed oil and meal cake of same.
8.—Tallow in cake or melted and oil for machinery, subject to examination and proof respecting the use of said oil.
9.—Resin, tar, pitch and turpentine.
10.—Manures, natural and artificial.
11.—Coal, mineral.
12.—Mineral waters, natural and artificial.
13.—Ice.
14.—Machines, including steam engines, and those of all other kinds, and parts of the same, implements and tools for agricultural, mining,

manufacturing, industrial, and scientific purposes, including carts, wagons, hand-carts and wheelbarrows, and parts of the same.

15.—Material for the construction and equipment of railways.

16.—Iron, cast and wrought, and steel, in pigs, bars, rods, plates, beams, rafters and other similar articles for the construction of buildings, and in wire, nails, screws and pipes.

17.—Zinc, galvanized and corrugated iron, tin and lead in sheets, asbestos, tar-paper, tiles, slate and other material for roofing.

18.—Copper in bars, plates, nails and screws.

19.—Copper and lead pipe.

20.—Bricks, fire bricks, cement, lime, artificial stone, paving tiles, marble and other stones in rough, dressed or polished, and other earthy materials used in building.

21.—Windmills.

22.—Wire, plain or barbed, for fences, with hooks, staples, nails, and similar articles used in the construction of fences.

23.—Telegraph wire and telegraphic, telephonic and electrical apparatus of all kinds for communication and illumination.

24.—Wood and lumber of all kinds for building, in logs or pieces, beams, rafters, planks, boards, shingles, flooring, joists, wooden houses, mounted or unmounted, and accessory parts of buildings.

25.—Cooperage of all kinds, including staves, headings and hoops, barrels and boxes, mounted or unmounted.

26.—Materials for ship-building.

27.—Boats and lighters.

28.—School furniture, blackboards, and other articles exclusively for the use of schools.

29.—Books, bound or unbound, pamphlets, newspapers and printed matter, and paper for printing newspapers.

30.—Printers' inks of all colors, type, leads and all accessories for printing.

31.—Sacks, empty, for packing sugar.

32.—Gold and silver coin and bullion.

SCHEDULE B.

SCHEDULE B.

Articles admitted at a reduction of 25 per cent.

Articles to be admitted into the Dominican Republic at a reduction of duty of 25 per centum:

33.—Meats not included in Schedule A and meat products of all kinds, except lard.

34.—Butter, cheese, and condensed or canned milk.

35.—Fish and shellfish, salted, dried, smoked, pickled or preserved in cans.

36.—Fruits and vegetables, fresh, canned, dried, pickled or preserved.

37.—Manufactures of iron and steel, single or mixed, not included in Schedule A.

38.—Cotton, manufactured, spun or twisted, and in fabrics of all kinds, woven or knit, and the same fabrics mixed with other vegetable or animal fibers in which cotton is the equal or greater component part.

39.—Boots and shoes in whole or in part of leather or skins.

40.—Paper for writing, in envelopes, ruled or blank books, wall-paper, paper for wrapping and packing, for cigarettes, in cardboard, boxes and bags, sand-paper and pasteboard.

41.—Tin plate and tin-ware for arts, industries and domestic uses.

42.—Cordage, rope and twine of all kinds.

43.—Manufactures of wood of all kinds not embraced in Schedule A, including wooden ware, implements for household use, and furniture in whole or in part of wood.

And that the Government of the Dominican Republic has further provided that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedules are the product or manufacture of the United States of America, shall place no undue restrictions on the importer,

nor impose any additional charges or fees therefor on the articles imported.

And whereas the Special Plenipotentiary of the United States has, by my direction, given assurance to the Envoy Extraordinary and Minister Plenipotentiary of the Dominican Republic at Washington that this action of the Government of the Dominican Republic, in granting exemption of duties to the products and manufactures of the United States of America on their importation into the Dominican Republic, is accepted as a due reciprocity for the action of Congress as set forth in Section 3 of said Act:

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of the Dominican Republic to be made public for the information of the citizens of the United States of America.

Reciprocal modification of Dominican tariff laws.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this first day of August, one thousand eight hundred and ninety-one, and of the Independence of the United States of America the one hundred and sixteenth.

[SEAL.]

BENJ HARRISON

By the President:
WILLIAM F WHARTON
Acting Secretary of State.

A proclamation by the President of the United States of America.

December 2, 1891.

Whereas, satisfactory proof has been given to me that no tonnage or light house dues, or other equivalent tax or taxes, are imposed upon vessels of the United States in the ports of the Island of Tobago, one of the British West India Islands;

Preamble. Tobago, West India Islands.

Now therefore, I, Benjamin Harrison, President of the United States of America, by virtue of the authority vested in me by Section 11 of the Act of Congress, entitled "An act to abolish certain fees for official services to American vessels, and to amend the laws relating to shipping commissioners, seamen, and owners of vessels, and for other purposes," approved June nineteenth, one thousand eight hundred and eighty-six, do hereby declare and proclaim that from and after the date of this my Proclamation shall be suspended the collection of the whole of the tonnage duty which is imposed by said section of said act upon vessels entered in the ports of the United States from any of the ports of the Island of Tobago.

S. L., vol. 24, p. 81.

Suspension of tonnage duty on vessels from Tobago.

Provided, That there shall be excluded from the benefits of the suspension hereby declared and proclaimed, the vessels of any foreign country in whose ports the fees or dues of any kind or nature imposed on vessels of the United States, or the import or export duties on their cargoes, are in excess of the fees, dues, or duties imposed on the vessels of such country, or on the cargoes of such vessels; but this proviso shall not be held to be inconsistent with the special regulation by foreign countries of duties and other charges on their own vessels, and the cargoes thereof, engaged in their coasting trade, or with the existence between such countries and other states of reciprocal stipulations founded on special conditions and equivalents, and thus not within the treatment of American vessels under the most-favored nation clause in treaties between the United States and such countries.

Proviso. Vessels excluded.

And the suspension hereby declared and proclaimed shall continue so long as the reciprocal exemption of vessels belonging to citizens of the United States, and their cargoes, shall be continued in the said ports of the Island of Tobago and no longer.

Continuance of suspension.

In witness whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this second day of December in the year of our Lord one thousand eight hundred and ninety-one and of the independence of the United States the one hundred and sixteenth.

[SEAL.]

BENJ HARRISON

By the President:
JAMES G. BLAINE
Secretary of State.

December 31, 1891.

A proclamation by the President of the United States of America.

Preamble. S. L., vol. 26, p. 612. Ante, p. 325.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of Salvador the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America;

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Salvador at Washington has communicated to the Secretary of State the fact that, in reciprocity for the admission into the United States of America free of all duty of the articles enumerated in section 3 of said Act, the Government of Salvador will, by due legal enactment as a provisional measure and until a more complete arrangement may be negotiated and put in operation, admit free of all duty from and after February 1, 1892, into all the established ports of entry of Salvador, the articles of merchandise named in the following schedule, provided that the same be the product or manufacture of the United States:

Commercial arrangement with Salvador.

SCHEDULE.

SCHEDULE

Articles admitted into Salvador free of duty.

of products and manufactures which the Republic of Salvador will admit free of all customs, municipal and any other kind of duty.

1. Animals for breeding purposes.
2. Corn, rice, barley and rye.
3. Beans.
4. Hay and straw for forage.
5. Fruits, fresh.
6. Preparations of flour in biscuits, crackers not sweetened, macaroni, vermicelli, and tallarin.
7. Coal, mineral.
8. Roman cement.
9. Hydraulic lime.
10. Bricks, fire bricks, and crucibles for melting.
11. Marble, dressed, for furniture, statues, fountains, gravestones and building purposes.
12. Tar, vegetable and mineral.
13. Guano and other fertilizers, natural or artificial.
14. Ploughs and all other agricultural tools and implements.
15. Machinery of all kinds, including sewing machines; and separate or extra parts for the same.
16. Materials of all kinds for the construction and equipment of railroads.
17. Materials of all kinds for the construction and operation of telegraphic and telephonic lines.
18. Materials of all kinds for lighting by electricity and gas.
19. Materials of all kinds for the construction of wharves.
20. Apparatus for distilling liquors.
21. Wood of all kinds for building, in trunks or pieces, beams, rafters, planks, boards, shingles or flooring.

22. Wooden staves, heads and hoops, and barrels and boxes for packing, mounted or in pieces.
23. Houses of wood or iron, complete or in parts.
24. Wagons, carts and carriages of all kinds.
25. Barrels, casks and tanks of iron for water.
26. Tubes of iron and all other accessories necessary for water supply.
27. Wire, barbed, and staples for fences.
28. Plates of iron for building purposes.
29. Mineral ores.
30. Kettles of iron for making salt.
31. Kettles of iron for making sugar.
32. Moulds for making sugar.
33. Guys for mining purposes.
34. Furnaces and instruments for assaying metals.
35. Scientific instruments.
36. Models of machinery and buildings.
37. Boats, lighters, tackle, anchors, chains, girtlines, sails and all other articles for vessels, to be used in the ports, lakes and rivers of the Republic.
38. Printing materials, including presses, type, ink, and all other accessories.
39. Printed books, pamphlets and newspapers, bound or unbound, maps, photographs, printed music and paper for music.
40. Paper for printing newspapers.
41. Quicksilver.
42. Lodestones.
43. Hops.
44. Sulphate of quinine.
45. Gold and silver in bars, dust or coin.
46. Samples of merchandise the duties on which do not exceed $1.

Usual packages or coverings.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall be free of duty if they are usual and proper for the purpose.

And that the Government of Salvador has further stipulated that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedule are the product or manufacture of the United States of America, shall impose no additional charges on the importer nor undue restrictions on the articles imported.

And whereas the Secretary of State has, by my direction, given assurance to the Envoy Extraordinary and Minister Plenipotentiary of Salvador at Washington that this action of the Government of Salvador in granting freedom of duties to the products and manufactures of the United States of America on their importation into Salvador, and in stipulating for a more complete reciprocity arrangement, is accepted as a due reciprocity for the action of Congress as set forth in section 3 of said Act:

Reciprocal modification of Salvadorian tariff laws.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of Salvador to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this thirty-first day of December, one thousand eight hundred and ninety-one, and of the Independence of the United States of America the one hundred and sixteenth.

[SEAL]

BENJ. HARRISON

By the President:

JAMES G. BLAINE
Secretary of State.

February 1, 1892. S. L., VOL. 27, p. 999.—*A Proclamation, No. 13, by the President of the United States of America.*

Preamble. S. L., vol. 26, p. 612. P. 825, this vol.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties and imports, and for other purposes," the attention of the Government of Great Britain was called to the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3, to be exempt from duty upon their importation into the United States of America;

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Great Britain at Washington has communicated to the Secretary of State the fact that, in view of the Act of Congress above cited, the Government of Great Britain has, by due legal enactment, authorized the admission, from and after February 1, 1892, of the articles in merchandise named in the following schedules, on the terms stated therein, into the British Colonies of Trinidad (which includes Tobago), Barbados, the Leeward Islands (consisting of the islands of Antigua, Montserrat, Saint Christopher, Nevis, Dominica, with their respective dependencies and the Virgin Islands), the Windward Islands (consisting of St. Lucia, St. Vincent and their dependencies, but exclusive of Grenada and its dependencies); and into the Colony of British Guiana on and after April 1, 1892:

Commercial arrangement with Great Britain.

Table No. 1.—Applicable to British Guiana, Trinidad, Tobago, Leeward Islands, and Windward Islands, except Grenada.

TABLE NO. 1.—APPLICABLE TO BRITISH GUIANA, TRINIDAD AND TOBAGO, BARBADOS, THE LEEWARD ISLANDS, AND THE WINDWARD ISLANDS, EXCEPTING THE ISLAND OF GRENADA.

Schedule A.

SCHEDULE A.

Articles admitted free of duty.

Articles to be admitted free of all customs duty and any other national, colonial, or municipal charges:

1. Animals, alive; to include only asses, sheep, goats, hogs, and poultry, and horses for breeding.
2. Beef, including tongues, smoked and dried.
3. Beef and pork preserved in cans.
4. Belting for machinery, of leather, canvas, or India rubber.
5. Boats and lighters.
6. Books,[1] bound or unbound, pamphlets, newspapers, and printed matter in all languages.
7. Bones and horns.
8. Bottles of glass or stone ware.
9. Bran, middlings, and shorts.
10. Bridges of iron or wood, or of both combined.
11. Brooms, brushes, and whisks of broom straw.
12. Candles, tallow.
13. Carts, wagons, cars, and barrows, with or without springs, for ordinary roads and agricultural use; not including vehicles of pleasure.
14. Clocks, mantel or wall.
15. Copper, bronze, zinc, and lead articles, plain and nickel-plated, for industrial and domestic uses, and for building.
16. Cotton seed and its products.
17. Crucibles and melting pots of all kinds.
18. Eggs.
19. Fertilizers of all kinds, natural and artificial.
20. Fish, fresh or on ice, and salmon and oysters in cans.
21. Fishing apparatus of all kinds.
22. Fruits and vegetables, fresh and dried, when not canned, tinned, or bottled.
23. Gas fixtures and pipes.
24. Gold and silver coin of the United States and bullion.

[1] The importation of books is subject to the provisions of copyright laws.

25. Hay and straw for forage.
26. Houses of wood, complete.
27. Ice.
28. India-rubber and gutta-percha goods, including water-proof clothing made wholly or in part thereof.
29. Implements, utensils, and tools for agriculture, exclusive of cutlasses and forks.
30. Lamps and lanterns.
31. Lime of all kinds.
32. Locomotives, railway rolling stock, rails, railway ties, and all materials and appliances for railways and tramways.
33. Marble or alabaster, in the rough or squared, worked or carved, for building purposes or monuments.
34. Medicinal extracts and preparations of all kinds, including proprietary or patent medicines, but exclusive of quinine or preparations of quinine, opium, gange, and bhang.
35. Paper of all kinds for printing.
36. Paper of wood or straw for wrapping and packing, including surface-coated or glazed.
37. Photographic apparatus and chemicals.
38. Printers' ink, all colors.
39. Printing presses, types, rules, spaces, and all accessories for printing.
40. Quicksilver.
41. Resin, tar, pitch and turpentine.
42. Salt.
43. Sewing machines, and all parts and accessories thereof.
44. Shipbuilding materials and accessories of all kinds, when used in the construction, equipment, or repair of vessels or boats of any kind, except rope and cordage of all kinds, including wire rope.
45. Starch of Indian corn or maize.
46. Steam and power engines, and machines, machinery, and apparatus, whether stationary or portable, worked by power or by hand, for agriculture, irrigation, mining, the arts and industries of all kinds, and all necessary parts and appliances for the erection or repair thereof or the communication of motive power thereto.
47. Steam-boilers and steam pipes.
48. Sulphur.
49. Tan bark of all kinds, whole or ground.
50. Telegraph wire, telegraphic, telephonic, and electrical apparatus and appliances of all kinds for communication or illumination.
51. Trees, plants, vines, and seeds and grains of all kinds, for propagation or cultivation.
52. Varnish, not containing spirits.
53. Wall papers.
54. Watches when not cased in gold or silver; and watch movements uncased.
55. Water pipes of all classes, materials and dimensions.
56. Wire for fences, the hooks, staples, nails, and the like appliances for fastening the same.
57. Yeast cake and baking powders.
58. Zinc, tin, and lead, in sheets, asbestos, and tar paper, for roofing.

Usual packages or coverings.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall be free of duty if they are usual and proper for the purpose.

SCHEDULE B.

SCHEDULE B.

Articles admitted at a reduction of 50 per cent.

Articles to be admitted at 50 per cent. reduction of the duty designated in the respective customs tariff now in force in each of said colonies:

1. Bacon and bacon hams.
2. Boots and shoes made wholly or in part of leather.

3. Bread and biscuit.
4. Cheese.
5. Lard and its compounds.
6. Mules.
7. Oleomargarine.
8. Shooks and staves.

SCHEDULE C.

SCHEDULE C.

Articles admitted at a reduction of 25 per cent.

Articles to be admitted at 25 per cent. reduction of the duty designated in the respective customs tariff now in force in each of said colonies:

1. Beef, salted or pickled.
2. Corn or maize.
3. Corn meal.
4. Flour of wheat.
5. Lumber of pitch pine, in rough or prepared for buildings.
6. Petroleum and its products, crude or refined
7. Pork, salted or pickled.
8. Wheat.

Flour in Trinidad.

It is understood that No. 4 of this schedule shall not apply to the colony of Trinidad, but it is stipulated that the duty on flour in said colony shall not exceed 75 cents per barrel.

And that the Government of Great Britain has, by due legal enactment, authorized the admission, from and after February 1, 1892, of the articles or merchandise named in the following schedules, on the terms stated therein, into the British Colony of Jamaica and its dependencies:

TABLE No. 2.—Applicable to Jamaica and its dependencies.

TABLE NO. 2.—APPLICABLE TO THE COLONY OF JAMAICA AND ITS DEPENDENCIES.

SCHEDULE A.

SCHEDULE A.

Articles admitted free of duty.

Articles to be admitted free of all customs duty and any other national, colonial, or municipal charges:

1. Animals, alive, and poultry.
2. Beef, including tongues, smoked and dried.
3. Beef and pork preserved in cans.
4. Belting for machinery, of leather, canvas, or India rubber.
5. Boats and lighters.
6. Books,[1] bound or unbound; pamphlets, newspapers, and printed matter in all languages.
7. Bones and horns.
8. Bottles of glass or stone ware.
9. Bran, middlings, and shorts.
10. Bridges of iron or wood, or of both combined.
11. Brooms, brushes, and whisks of broom straw.
12. Candles, tallow.
13. Carts, wagons, cars, and barrows, with or without springs, for ordinary roads and agricultural use, not including vehicles of pleasure.
14. Coal and coke.
15. Clocks, mantel or wall.
16. Cotton seed and its products, to include meal, meal cake, oil, and cottolene.
17. Crucibles and melting pots of all kinds.
18. Drawings, paintings, engravings, lithographs, and photographs.
19. Eggs.
20. Fertilizers of all kinds, natural and artificial.
21. Fish, fresh or on ice, and oysters in cans.
22. Fishing apparatus of all kinds.
23. Fruits and vegetables, fresh and dried, when not canned, tinned, or bottled.

[1]The importation of books is subject to the provisions of copyright laws.

24. Gas fixtures and pipes.
25. Gold and silver coin of the United States and bullion.
26. Hay and straw for forage.
27. Houses of wood, complete.
28. Ice.
29. India-rubber and gutta-percha goods, including water-proof clothing made wholly or in part thereof.
30. Implements, utensils, and tools for agriculture, exclusive of cutlasses and forks.
31. Iron, galvanized.
32. Iron for roofing.
33. Lamps and lanterns, not exceeding 10 shillings each in value.
34. Lime of all kinds.
35. Locomotives, railway rolling stock, rails, railway ties, and all materials and appliances for railways and tramways.
36. Marble or alabaster, in the rough or squared, worked or carved, for building purposes or monuments.
37. Paper of all kinds for printing.
38. Paper of wood or straw for wrapping and packing, including surface-coated or glazed.
39. Photographic apparatus and chemicals.
40. Printers' ink, all colors.
41. Printing presses, types, rules, spaces, and all accessories for printing.
42. Proprietary or patent medicines, recommended by their proprietors as calculated to cure disease or alleviate pain in the human subject.
43. Quicksilver.
44. Resin, tar, pitch, and turpentine.
45. Sewing machines, and all parts and accessories thereof.
46. Shipbuilding materials and accessories of all kinds, when used in the construction, equipment, or repair of vessels or boats of any kind, except rope and cordage of all kinds, including wire rope and subject to specific regulations to avoid abuse in the importation.
47. Shooks and staves.
48. Starch of Indian corn or maize.
49. Steam and power engines, and machines, machinery, and apparatus, whether stationary or portable, worked by power or by hand, for agriculture, irrigation, mining, the arts and industries of all kinds, and all necessary parts and appliances for the erection or repair thereof or the communication of motive power thereto.
50. Steam boilers and steam pipes.
51. Sugar, refined.
52. Sulphur.
53. Tallow and animal greases.
54. Tan bark of all kinds, whole or ground.
55. Telegraph wire; telegraphic, telephonic, and electrical apparatus and appliances of all kinds, for communication or illumination.
56. Trees, plants, vines, and seeds and grains of all kinds, for propagation or cultivation.
57. Varnish, not containing spirits.
58. Wall papers.
59. Watches when not cased in gold or silver; and watch movements, uncased.
60. Water pipes of all classes, materials, and dimensions.
61. Wire for fences, with the hooks, staples, nails, and the like appliances for fastening the same.
62. Yeast cake and baking powders.
63. Zinc, tin, and lead, in sheets; asbestos and tar paper, for roofing.

Usual packages or coverings.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall be free of duty if they are usual and proper for the purpose.

SCHEDULE B.

SCHEDULE B.

Articles admitted at a reduction of 50 per cent.

Articles to be admitted at 50 per cent. reduction of the duty designated in the customs tariff now in force:

1. Bacon and bacon hams.
2. Bread and biscuit.
3. Butter.
4. Cheese.
5. Lard and its compounds.

Pitch-pine lumber.

Lumber of pitch pine, in rough or prepared for buildings, to be reduced to 9 shillings per 1,000 feet.

SCHEDULE C.

SCHEDULE C.

Articles admitted at a reduction of 25 per cent.

Articles to be admitted at 25 per cent. reduction of the duty designated in the customs tariff now in force:

1 Beef, salted or pickled.
2. Corn and maize.
3. Corn meal.
4. Oats.
5. Petroleum and its products, crude or refined.
6. Pork, salted or pickled.
7. Wheat.

And whereas the Secretary of State has, by my direction, given the assurance to the Envoy Extraordinary and Minister Plenipotentiary of Great Britain at Washington that this action of the Government of Great Britain in granting remissions and alterations of duties in the British Colonies above mentioned, is accepted as a due reciprocity for the action of Congress as set forth in section 3 of said Act:

Reciprocal modification of colonial tariff laws.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of the aforesaid British Colonies to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this first day of February, one thousand eight hundred and ninety-two, and of the Inde-
[SEAL.] pendence of the United States of America the one hundred and sixteenth.

BENJ HARRISON

By the President:
JAMES G. BLAINE
Secretary of State.

February 1, 1892.

S. L., VOL. 27, p. 1004.—*A proclamation, No. 14, by the President of the United States of America.*

Preamble.
S. L., vol. 26, p. 612.
P. 325, this vol.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports and for other purposes," the attention of the Government of the German Empire was called to the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America;

And whereas the Chargé d'Affaires of the German Empire at Washington has communicated to the Special Plenipotentiary of the United States the fact that, in view of the Act of Congress above cited, the German Imperial Government has, by due legal enactment, authorized

Commercial arrangement with German Empire.

the admission, from and after February 1, 1892, into the German Empire, of the articles of merchandise, the product of the United States

of America, named in the following schedule, on the terms stated therein:

Schedules of articles to be admitted into Germany.

Schedule of duties on certain articles.

	Articles.	Rate of duty per 100 kilograms.
		Marks.
1.	Bran; malted germs	Free
2.	Flax, raw, dried, broken or hetcheled, also refuse portions	Free
3.	Wheat	3.50
4.	Rye	3.50
5.	Oats	2.80
6.	Buckwheat	2
7.	Pulse	1.50
8.	Other kinds of grain not specially mentioned	1
9.	Barley	2
10.	Rape-seed, turnip-seed, poppy, sesame, pea-nuts and other oleaginous products not specially mentioned	2
11.	Maize (Indian corn)	1.60
12.	Malt (malted barley)	3.60
13.	Anise, coriander, fennel and carraway seed	3
14.	Agricultural productions not otherwise designated	Free
15.	Horse-hair, raw, hetcheled, boiled, dyed, also laid in the form of tresses and spun; bristles, raw bed-feathers	Free
16.	Bed-feathers, cleaned and prepared	Free
17.	Hides and skins, raw (green, salted, limed, dried), and stripped of the hair for the manufacture of leather	Free
18.	Charcoal	Free
19.	Bark of Wood and tan bark	Free
20.	Lumber and timber:	
	(*a*) Raw or merely rough-hewn with axe or saw, with or without bark; oaken barrel staves	.20
	(*b*) Marked in the direction of the longitudinal axis, or prepared or cut otherwise than by rough-hewing; barrel staves not included under (*a*); unpeeled osiers and hoops; hubs, felloes and spokes	.30
	(*c*) Sawed in the direction of the longitudinal axis; unplaned boards; sawed cantle-woods and other articles, sawn or hewn	.80
21.	Wood in cut veneering; unglued, unstained parts of floors	5
22.	Hops; also hop-meal	14 gross,
23.	Butter, also artificial butter	17
24.	Meat, slaughtered, fresh, with the exception of Pork	15
25.	Pork, slaughtered, fresh, and dressed meat, with the exception of bacon, fresh or prepared	17
26.	Game of all kinds (not alive)	20
27.	Cheese, except Strecchino, Gorgonzola and Parmesan	20
28.	Fruit, seeds, berries, leaves, flowers, mushrooms, vegetables, dried, baked, pulverized, only boiled down or salted, all these products so far as they are not included under other Numbers of the Tariff; juices of fruits, berries and turnips, preserved without sugar to be eaten; dry nuts	4
29.	Mill products of grain and pulse, to wit, ground or shelled grains, peeled barley, groats, grits, flour, common cakes (baker's products)	7.30
30.	Residue, solid, from the manufacture of fat oils, also ground	Free
31.	Goose grease and other greasy fats such as: Oleomargarine, sperfett (a mixture of stearic fats with oil), beef marrow	10
32.	Live animals and animal products not mentioned elsewhere; also bee hives with live bees	Free
33.	Horses (Remarks)	20 each
	(*a*) Horses up to 2 years old	10 each
	(*b*) Colts following their dams	Free
34.	Bulls and cows	9
35.	Oxen	25.50
36.	Calves less than 6 weeks old	3
37.	Hogs	5
38.	Pigs, weighing less than 10 kilograms	1
39.	Sheep	1
40.	Lambs	.50
41.	Wool, including animal hair not mentioned elsewhere, as well as stuffs made thereof;	
	(*a*) Wool, raw, dyed, ground; also, hair, raw, hetcheled, boiled, dyed; also curled	Free

And whereas the Special Plenipotentiary of the United States has, by my direction, given assurance to the Chargé d'Affaires of the German Empire at Washington that this action of the Government of the German Empire in granting exemption of duties to the products and manufactures of the United States of America on their importation into Germany, is accepted as a due reciprocity for the action of Congress as set forth in section 3 of said Act:

Reciprocal modification of German tariff laws.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of the German Empire to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this first day of February, one thousand eight hundred and ninety-two, and of the Independ-
[SEAL.] ence of the United States of America the one hundred and sixteenth.

BENJ HARRISON

By the President:
JAMES G. BLAINE
Secretary of State.

March 12, 1892.

S. L. VOL. 27, p. 1009.—*Proclamation, No. 17, by the President of the United States of America.*

Preamble.
S. L., vol. 26, p. 612.

P. 325, this vol.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of Nicaragua the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America:

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Nicaragua at Washington has communicated to the Secretary of State the fact that, in reciprocity for the admission into the United States of America free of all duty of the articles enumerated in section 3 of said Act, the Government of Nicaragua will, by due legal enactment, admit free of all duty from and after April 15, 1892, into all the ports of entry of Nicaragua, the articles or merchandise named in the following schedule, provided that the same be the product of the United States:

Commercial arrangement with Nicaragua.

SCHEDULE.

SCHEDULE

Articles admitted into Nicaragua free of duty.

of articles which the Republic of Nicaragua will admit free of all kind of duty.

1. Animals, live.
2. Barley, Indian corn, wheat, oats, rye and rice.
3. Seeds of all kinds for agriculture and horticulture.
4. Live plants of all kinds.
5. Corn-meal.
6. Starch.
7. Beans, potatoes and all other vegetables, fresh or dried.
8. Fruits, fresh or dried.
9. Hay, bran and straw for forage.
10. Cotton-seed oil and all other products of said seed.
11. Tar, resin and turpentine.
12. Asphalt, crude or manufactured in blocks.
13. Quicksilver for mining purposes.
14. Coal, mineral or animal.
15. Fertilizers for land.
16. Lime and cement.
17. Wood and lumber, in the rough, or prepared for building purposes.
18. Houses of wood or iron.
19. Marble, in the rough or dressed, for fountains, grave-stones and building purposes.
20. Tools and implements for agricultural and horticultural purposes.
21. Wagons, carts and hand-carts.
22. Iron and steel, in rails for railroads and other similar uses, and structural iron and steel for bridges and building purposes.
23. Wire, for fences, with or without barbs, clamps, posts, clips and other accessories, of wire not less than three lines in diameter.

24. Machinery of all kinds for agricultural purposes, arts and trades, and parts of such machinery.
25. Motors of steam or animal power.
26. Forgers, water pumps of metal, pump hose, sledge hammers, drills for mining purposes, iron piping with its keys and faucets, crucibles for melting metals, iron water tanks and lightning rods.
27. Roofs of galvanized iron, gutters, ridging, clamps and screws for the same.
28. Printing materials.
29. Books, pamphlets and other printed matter, and ruled paper for printed music, printing paper in sheets not less than 29 by 20 inches.
30. Geographical maps or charts, and celestial and terrestrial spheres or globes.
31. Surgical and mathematical instruments.
32. Stones and fire bricks for smelting furnaces.
33. Vessels and boats of all kinds, fitted together or in parts.
34. Gold and silver in bullion, bars or coin.

Usual packages or coverings.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall be free of duty if they are usual and proper for the purpose.

And that the Government of Nicaragua has further stipulated that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedule are the product of the United States of America, shall impose no undue restrictions on the importer nor additional charges on the articles imported.

And whereas the Secretary of State has, by my direction, given assurance to the Envoy Extraordinary and Minister Plenipotentiary of Nicaragua at Washington that this action of the Government of Nicaragua in granting freedom of duties to the products of the United States of America on their importation into Nicaragua, is accepted as a due reciprocity for the action of Congress as set forth in Section 3 of said Act:

Reciprocal modification of Nicaraguan tariff laws.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of Nicaragua to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this 12th day of March, one thousand eight hundred and ninety-two, and of the Independ-
[SEAL.] ence of the United States of America the one hundred and sixteenth.

BENJ HARRISON

By the President:
WILLIAM F WHARTON
Acting Secretary of State.

S. L., VOL. 27, p. 1010—*A Proclamation, No. 18, by the President of the United States of America.*

March 15, 1892.

Preamble.
S. L., vol. 26, p. 612.
P. 325, this vol.

Whereas in Section 3 of an act passed by the Congress of the United States entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes" approved October 1, 1890, it was provided as follows:

"That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the first day of January, eighteen hundred and ninety-two, whenever, and so often as the President shall be satisfied that the Government of any country producing and exporting sugars, molasses, coffee, tea, and hides, raw and uncured, or any of such articles, imposes duties or other exactions upon the agricultural or other products of the United States, which in view of the free introduction of such sugar, molasses, coffee,

tea, and hides into the United States he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea, and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country," the duties hereinafter set forth:

And whereas it has been established to my satisfaction, and I find the fact to be, that the Government of Colombia does impose duties or other exactions upon the agricultural and other products of the United States, which in view of the free introduction of such sugars, molasses, coffee, tea and hides into the United States, in accordance with the provisions of said Act, I deem to be reciprocally unequal and unreasonable:

Free admission of sugar, molasses, coffee, tea, and hides from Colombia, suspended.

Now, therefore, I, Benjamin Harrison, President of the United States of America, by virtue of the authority vested in me by Section 3 of said Act, by which it is made my duty to take action, do hereby declare and proclaim that the provisions of said Act relating to the free introduction of sugars, molasses, coffee, tea and hides, the production of Colombia, shall be suspended from and after this fifteenth day of March, 1892, and until such time as said unequal and unreasonable duties and exactions are removed by Colombia and public notice of that fact given by the President of the United States, and I do hereby proclaim that

Duties imposed.

on and after this fifteenth day of March, 1892, there will be levied, collected, and paid upon sugars, molasses, coffee, tea and hides, the product of or exported from Colombia, during such suspension, duties as provided by said Act as follows:

Sugar.

All sugars not above number thirteen Dutch Standard in color shall pay duty on their polariscopic tests as follows, namely:

All sugars not above number thirteen Dutch Standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, seven-tenths of one cent per pound; and for every additional degree or fraction of a degree shown by the polariscopic test, two hundredths of one per cent per pound additional.

All sugars above number thirteen Dutch Standard in color shall be classified by the Dutch Standard of color, and pay duty as follows, namely: All sugar above number thirteen and not above number sixteen Dutch standard of color, one and three-eighths cents per pound.

All sugar above number sixteen and not above number twenty Dutch standard of color, one and five-eighths cents per pound.

All sugars above number twenty Dutch Standard of color, two cents per pound.

Molasses, &c.

Molasses testing above fifty-six degrees, four cents per gallon.

Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscopic test.

Coffee.

On coffee, three cents per pound.

Tea.

On tea, ten cents per pound.

Hides.

Hides, raw or uncured, whether dry, salted or pickled, Angora goat skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins, with the wool on, one and one-half cents per pound.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this fifteenth day of March, one thousand eight hundred and ninety-two, and of the Independence of the United States of America the one hundred and sixteenth.

[SEAL.]

BENJ HARRISON

By the President:

WILLIAM F WHARTON

Acting Secretary of State.

S. L. VOL. 27, p. 1012.—*A Proclamation, No. 19, by the President of the United States of America.* March 15, 1892.

Preamble. S. L., vol. 26, p. 612. P. 325, this vol.

Whereas in Section 3 of an Act passed by the Congress of the United States entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes" approved October 1, 1890, it was provided as follows:

"That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the first day of January, eighteen hundred and ninety-two, whenever, and so often as the President shall be satisfied that the Government of any country producing and exporting sugars, molasses, coffee, tea, and hides, raw and uncured, or any of such articles, imposes duties or other exactions upon the agricultural or other products of the United States, which in view of the free introduction of such sugar, molasses, coffee, tea, and hides into the United States he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea, and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country" the duties hereinafter set forth:

And whereas it has been established to my satisfaction, and I find the fact to be, that the Government of Hayti does impose duties or other exactions upon the agricultural and other products of the United States, which in view of the free introduction of such sugars, molasses, coffee, tea and hides into the United States, in accordance with the provisions of said Act, I deem to be reciprocally unequal and unreasonable:

Free admission of sugar, molasses, coffee, tea, and hides from Hayti, suspended.

Now, therefore, I, Benjamin Harrison, President of the United States of America, by virtue of the authority vested in me by Section 3 of said Act, by which it is made my duty to take action, do hereby declare and proclaim that the provisions of said Act relating to the free introduction of sugars, molasses, coffee, tea and hides, the production of Hayti, shall be suspended from and after this fifteenth day of March, 1892, and until such time as said unequal and unreasonable duties and exactions are removed by Hayti and public notice of that fact given by the President of the United States, and I do hereby proclaim that on and after this fifteenth day of March, 1892, there will be levied, collected, and paid upon sugars, molasses, coffee, tea and hides, the product of or exported from Hayti, during such suspension, duties as provided by said Act as follows:

Duties imposed.

Sugar.

All sugars not above number thirteen Dutch Standard in color shall pay duty on their polariscopic tests as follows, namely:

All sugars not above number thirteen Dutch Standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, seven-tenths of one cent per pound; and for every additional degree or fraction of a degree shown by the polariscopic test, two hundredths of one cent per pound additional.

All sugars above number thirteen Dutch Standard in color shall be classified by the Dutch Standard of color, and pay duty as follows, namely: All sugar above number thirteen and not above number sixteen Dutch standard of color, one and three-eighths cents per pound.

All sugar above number sixteen and not above number twenty Dutch standard of color, one and five-eighths cents per pound.

All sugars above number twenty Dutch standard of color, two cents per pound.

Molasses, &c.

Molasses testing above fifty-six degrees, four cents per gallon.

Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscopic test.

Coffee.

On coffee, three cents per pound.

Tea. On tea, ten cents per pound.

Hides. Hides, raw or uncured, whether dry, salted, or pickled, Angora goat skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins, with the wool on, one and one-half cents per pound.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this fifteenth day of March, one thousand eight hundred and ninety-two, and of the Inde-
[SEAL.] pendence of the United States of America, the one hundred and sixteenth.

BENJ HARRISON

By the President:
WILLIAM F WHARTON
Acting Secretary of State.

March 15, 1892. S. L. VOL. 27, p. 1013—*A proclamation, 20, by the President of the United States of America.*

Preamble. Vol. 26, p. 612, See p. 325, this vol. Whereas in Section 3 of an Act passed by the Congress of the United States entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes" approved October 1, 1890, it was provided as follows:

"That with a view to secure reciprocal trade with countries producing the following articles, and for this purpose, on and after the first day of January, eighteen hundred and ninety-two, whenever, and so often as the President shall be satified that the Government of any country producing and exporting sugars, molasses, coffee, tea, and hides, raw and uncured, or any of such articles, imposes duties or other exactions upon the agricultural or other product of the United States, which in view of the free introduction of such sugar, molasses, coffee, tea and hides into the United States he may deem to be reciprocally unequal and unreasonable, he shall have the power and it shall be his duty to suspend, by proclamation to that effect, the provisions of this act relating to the free introduction of such sugar, molasses, coffee, tea and hides, the production of such country, for such time as he shall deem just, and in such case and during such suspension duties shall be levied, collected, and paid upon sugar, molasses, coffee, tea, and hides, the product of or exported from such designated country" the duties hereinafter set forth:

And whereas it has been established to my satisfaction, and I find the fact to be, that the Government of Venezuela does inpose duties or other exactions upon the agricultural and other products of the United States, which in view of the free introduction of such sugars, molasses, coffee, tea and hides into the United States, in accordance with the provisions of said Act, I deem to be reciprocally unequal and unreasonable:

Free admission of sugar, molasses, coffee, tea, and hides from Venezuela, suspended. Now, therefore, I, Benjamin Harrison, President of the United States of America, by virtue of the authority vested in me by Section 3 of said Act, by which it is made my duty to take action, do hereby declare and proclaim that the provisions of said Act relating to the free introduction of sugars, molasses, coffee, tea and hides, the production of Venezuela, shall be suspended from and after this fifteenth day of March, 1892, and until such time as said unequal and unreasonable duties and exactions are removed by Venezuela and public notice of that fact given by the President of the United States, and I do hereby proclaim that on and after this fifteenth day of March, 1892, there will be levied, collected, and paid upon sugars, molasses, coffee, tea and hides, the product of or exported from Venezuela, during such suspension, duties as provided by said Act as follows:

Duties imposed. Sugar. All sugars not above number thirteen Dutch Standard in color shall pay duty on their polariscopic tests as follows, namely:

All sugars not above number thirteen Dutch Standard in color, all

tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, seven-tenths of one cent per pound; and for every additional degree or fraction of a degree shown by the polariscopic test, two hundredths of one cent per pound additional.

All sugars above number thirteen Dutch Standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely: All sugar above number thirteen and not above number sixteen Dutch standard of color, one and three-eighths cents per pound.

All sugar above number sixteen and not above number twenty Dutch standard of color, one and five-eighths cents per pound.

All sugar above number twenty Dutch standard of color, two cents per pound.

Molasses testing above fifty-six degrees, four cents per gallon. Molasses, &c.

Sugar drainings and sugar sweepings shall be subject to duty either as molasses or sugar, as the case may be, according to polariscopic test.

On coffee, three cents per pound. Coffee.

On tea, ten cents per pound. Tea.

Hides, raw or uncured, whether dry, salted, or pickled, Angora goat skins, raw, without the wool, unmanufactured, asses' skins, raw or unmanufactured, and skins, except sheep-skins, with the wool on, one and one-half cents per pound. Hides.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this fifteenth day of March, one thousand eight hundred and ninety-two, and of the Independence of the United States of America, the one hundred and sixteenth.

[SEAL.]

BENJ HARRISON

By the President:
WILLIAM F WHARTON
Acting Secretary of State.

A proclamation by the President of the United States of America. April 30, 1892.

Preamble.
S. L., vol. 26, p. 612.
See p. 325, this vol.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of Honduras the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America;

And whereas the Consul General of Honduras at New York has communicated to the Secretary of State the fact that, in reciprocity for the admission into the United States of America free of all duty of the articles enumerated in section 3 of said Act, the Government of Honduras will, by due legal enactment as a provisional measure and until a more complete arrangement may be negotiated and put in operation, admit free of all duty from and after May 25, 1892, into all the established ports of entry of Honduras, the articles of merchandise named in the following schedule, provided that the same be the product or manufacture of the United States: Commercial arrangement with Honduras.

SCHEDULE

SCHEDULE.

of products and manufactures from the United States which the Republic of Honduras will admit free of all customs, municipal and any other kind of duty. Articles admitted into Honduras free of duty.

1. Animals for breeding purposes.
2. Corn, rice, barley, and rye.

3. Beans.
4. Hay and straw for forage.
5. Fruits, fresh.
6. Preparations of flour in biscuits, crackers not sweetened, macaroni, vermicelli, and tallarin.
7. Coal, mineral.
8. Roman cement.
9. Hydraulic lime.
10. Bricks, fire bricks, and crucibles for melting.
11. Marble, dressed, for furniture, statues, fountains, gravestones, and building purposes.
12. Tar, vegetable and mineral.
13. Guano and other fertilizers, natural or artificial.
14. Plows and all other agricultural tools and implements.
15. Machinery of all kinds, including sewing machines; and separate or extra parts of the same.
16. Materials of all kinds for the construction and equipment of railroads.
17. Materials of all kinds for the construction and operation of telegraphic and telephonic lines.
18. Materials of all kinds for lighting by electricity and gas.
19. Materials of all kinds for the construction of wharves.
20. Apparatus for distilling liquors.
21. Wood of all kinds for building, in trunks or pieces, beams, rafters, planks, boards, shingles, or flooring.
22. Wooden staves, heads, and hoops, and barrels and boxes for packing, mounted or in pieces.
23. Houses of wood or iron, complete or in parts.
24. Wagons, carts, and carriages of all kinds.
25. Barrels, casks, and tanks of iron for water.
26. Tubes of iron and all other accessories necessary for water supply.
27. Wire, barbed, and staples for fences.
28. Plates of iron for building purposes.
29. Mineral ores.
30. Kettles of iron for making salt.
31. Sugar-boilers.
32. Molds for sugar.
33. Guys for mining purposes.
34. Furnaces and instruments for assaying metals.
35. Scientific instruments.
36. Models of machinery and buildings.
37. Boats, lighters, tackle, anchors, chains, girtlines, sails, and all other articles for vessels, to be used in the ports, lakes, and rivers of the Republic.
38. Printing materials, including presses, type, ink, and all other accessories.
39. Printed books, pamphlets, and newspapers, bound or unbound, maps, photographs, printed music, and paper for music.
40. Paper for printing newspapers.
41. Quicksilver.
42. Lodestones.
43. Hops.
44. Sulphate of quinine.
45. Gold and silver in bars, dust, or coin.
46. Samples of merchandise the duties on which do not exceed $1.

Usual packages or coverings.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall be free of duty if they are usual and proper for the purpose.

And that the Government of Honduras has further stipulated that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedule are the product or manufacture of the United States of

America, shall impose no additional charges on the importer nor undue restrictions on the articles imported.

And whereas the Secretary of State has, by my direction, given assurance to the Consul General of Honduras at New York that this action of the Government of Honduras in granting freedom of duties to the products and manufactures of the United States of America on their importation into Honduras, and in stipulating for a more complete reciprocity arrangement, is accepted as a due reciprocity for the action of Congress as set forth in section 3 of said Act:

Reciprocal modification of Honduranean tariff laws.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of Honduras to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand, and caused the seal of the United States to be affixed.

Done at the City of Washington, this 30th day of April, one thousand eight hundred and ninety-two, and of the Independence
[SEAL.] of the United States of America the one hundred and sixteenth.

BENJ HARRISON

By the President:
JAMES G. BLAINE
Secretary of State.

A proclamation by the President of the United States of America.

May 18, 1892.

Preamble.
S. L., vol. 26, p. 612.
See p. 325, this vol.

Whereas, pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of Guatemala the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America;

And whereas the Envoy Extraordinary and Minister Plenipotentiary of Guatemala at Washington has communicated to the Secretary of State the fact that, in reciprocity for the admission into the United States of America free of all duty of the articles enumerated in section 3 of said Act, the Government of Guatemala will, by due legal enactment of the National Congress of that Republic, admit, free of all duty, from and after the thirtieth day after the passage of the said Act by the Congress of Guatemala, into all the established ports of entry of that Republic, the articles of merchandise named in the following schedule, provided that the same be the product or manufacture of the United States:

Commercial arrangement with Guatemala.

SCHEDULE

SCHEDULE.

Articles admitted into Guatemala free of duty.

of articles, the product or manufacture of the United States, to be admitted into Guatemala free of all customs duties, and of any national or municipal dues, and national port charges.

1. Live animals.
2. Barley, corn or maize, and rye.
3. Corn-meal.
4. Potatoes, peas and beans.
5. Fresh vegetables.
6. Rice.
7. Hay and straw for forage.
8. Tar, pitch, resin, turpentine and asphalt.
9. Cotton-seed oil and other products of said seed.
10. Quicksilver.
11. Mineral coal.

12. Guano and other fertilizers.
13. Lumber and timber, in the rough or prepared for building purposes.
14. Houses of wood or iron, complete or in parts.
15. Fire bricks, lime, cement, shingles and tiles of clay or glass for roofing, and construction of buildings.
16. Marble in slabs, columns, cornices, door and window frames and fountains; and dressed or undressed marble for buildings.
17. Piping of clay, glazed or unglazed, for aqueducts and sewers.
18. Wire, plain or barbed, for fences, with hooks and staples for same.
19. Printed books, bound or unbound; printed music; maps, charts and globes.
20. Materials for the construction and equipment of railways.
21. Materials for electrical illumination.
22. Materials expressly for the construction of wharves.
23. Anchors and hoisting tackle.
24. Railings of cast or wrought iron.
25. Balconies of cast or wrought iron.
26. Window-blinds of wood or metal.
27. Iron fire-places or stoves.
28. Machinery, including steam machinery for agriculture and mining, and separate parts of the same.
29. Gold and silver, in bullion, dust or coin.

Usual packages or coverings.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall enter free of duty if they are usual and proper for the purpose.

And whereas the Government of Guatemala has further stipulated that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedule are the product or manufacture of the United States of America, shall impose no undue restrictions on the importer and no additional charges on the articles imported;

And whereas the Secretary of State has, by my direction, given assurance to the Envoy Extraordinary and Minister Plenipotentiary of Guatemala at Washington that this action of the Government of Guatemala in granting freedom of duties to the products and manufactures of the United States of America on their importation into Guatemala, is accepted as a due reciprocity for the action of Congress as set forth in section 3 of said act;

And whereas the diplomatic representative of the United States of America at the city of Guatemala has been advised by the Government of Guatemala of the passage on April 30, 1892, of an act by the National Congress of that Republic approving the commercial arrangement concluded between the Governments of the two Republics, and of the issue of a decree admitting, on and after the 30th day of May, 1892, the articles mentioned in the above schedule, being the product or manufacture of the United States of America, into the ports of Guatemala free of all duties whatsoever;

Reciprocal modification of Guatemalan tariff.

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of Guatemala to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington, this 18th day of May, one thousand eight hundred and ninety-two, and of the Independence of the United States of America the one hundred and sixteenth.

[SEAL.]

BENJ HARRISON

By the President:
JAMES G. BLAINE
Secretary of State.

A proclamation by the President of the United States of America. May 26, 1892.

Whereas, pursuant to section 3 of the act of Congress approved October 1, 1890, entitled "An act to reduce the revenue and equalize duties on imports and for other purposes," the attention of the Government of Austria-Hungary was called to the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America; Preamble. S. L., vol. 26, p. 612. See p. 325, this vol.

And whereas the Minister Plenipotentiary of Austria-Hungary at Washington has communicated to the Secretary of State the fact that, in view of the act of Congress above cited, the Government of Austria-Hungary has, by due legal enactment, authorized the admission, from and after May 25, 1892, into Austria-Hungary of all the articles of merchandise, the product of the United States of America, named in the commercial treaties which Austria-Hungary has celebrated with Germany and other nations on the terms stated in said treaties; Commercial arrangement with Austria-Hungary.

And whereas the Secretary of State has, by my direction, given assurance to the Minister Plenipotentiary of Austria-Hungary at Washington that this action of the Government of Austria Hungary, in granting exemption of duties to the products and manufactures of the United States of America on their importation into Austria-Hungary, is accepted as a due reciprocity for the action of Congress as set forth in section 3 of said act:

Now, therefore, be it known that I, Benjamin Harrison, President of the United States of America, have caused the above stated modifications of the tariff laws of Austria-Hungary to be made public for the information of the citizens of the United States of America. Reciprocal modification of tariff of Austria-Hungary.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington, this twenty-sixth day of May, one thousand eight hundred and ninety-two, and of the Inde-
[SEAL.] pendence of the United States of America the one hundred and sixteenth.

BENJ HARRISON.

By the President:
WILLIAM F WHARTON
Acting Secretary of State.

S. L., VOL. 27, p. 1032.—*A proclamation by the President of the United States of America.* August 18, 1892.

Whereas, by an act of Congress approved July 26, 1892, entitled "An act to enforce reciprocal commercial relations between the United States and Canada, and for other purposes," it is provided "That, with a view of securing reciprocal advantages for the citizens, ports, and vessels of the United States, on and after the first day of August, eighteen hundred and ninety-two, whenever and so often as the President shall be satisfied that the passage through any canal or lock connected with the navigation of the Saint Lawrence River, the Great Lakes, or the water ways connecting the same, of any vessels of the United States, or of cargoes or passengers in transit to any port of the United States, is prohibited or is made difficult or burdensome by the imposition of tolls or otherwise which, in view of the free passage through the St. Marys Falls Canal, now permitted to vessels of all nations, he shall deem to be reciprocally unjust and unreasonable, he shall have the power, and it shall be his duty, to suspend, by proclamation to that effect, for such time and to such extent (including absolute prohibition) as he shall deem just, the right of free passage through the Saint Marys Falls Canal, so far as it relates to vessels owned by the subjects of the government so discriminating against the citizens, ports, or vessels of the United States, or to any cargoes, portions of Preamble. Ante, p. 260. See Appendix for act of July 26, 1892.

cargoes, or passengers in transit to the ports of the government making such discrimination, whether carried in vessels of the United States or of other nations.

"In such case and during such suspension tolls shall be levied, collected, and paid as follows, to wit: Upon freight of whatever kind or description, not to exceed two dollars per ton; upon passengers, not to exceed five dollars each, as shall be from time to time determined by the President: *Provided*, That no tolls shall be charged or collected upon freight or passengers carried to and landed at Ogdensburg, or any port west of Ogdensburg, and south of a line drawn from the northern boundary of the State of New York through the Saint Lawrence River, the Great Lakes, and their connecting channels to the northern boundary of the State of Minnesota.

"SEC. 2. All tolls so charged shall be collected under such regulations as shall be prescribed by the Secretary of the Treasury, who may require the master of each vessel to furnish a sworn statement of the amount and kind of cargo and the number of passengers carried and the destination of the same, and such proof of the actual delivery of such cargo or passengers at some port or place within the limits above named as he shall deem satisfactory; and until such proof is furnished such freight and passengers may be considered to have been landed at some port or place outside of those limits, and the amount of tolls which would have accrued if they had been so delivered shall constitute a lien, which may be enforced against the vessel in default whereever and whenever found in the waters of the United States," and

Whereas, the Government of the Dominion of Canada imposes a toll amounting to about 20 cents per ton on all freight passing through the Welland Canal in transit to a port of the United States, and also a further toll on all vessels of the United States and on all passengers in transit to a port of the United States, all of which tolls are without rebate. And

Whereas, the Government of the Dominion of Canada in accordance with an order in council of April 4, 1892, refunds 18 cents per ton, of the 20-cent toll at the Welland Canal, on wheat, Indian corn, pease, barley, rye, oats, flaxseed and buckwheat, upon condition that they are originally shipped for and carried to Montreal, or some port east of Montreal for export, and that, if transhipped at an intermediate point, such transhipment is made within the Dominion of Canada, but allows no such nor any other rebate on said products, when shipped to a port of the United States, or when carried to Montreal for export if transhipped within the United States. And

Whereas, the Government of the Dominion of Canada by said system of rebate and otherwise discriminates against the citizens of the United States in the use of said Welland Canal in violation of the provisions of Article 27 of the Treaty of Washington concluded May 8, 1871. And

Whereas, said Welland Canal is connected with the navigation of the Great Lakes, and I am satisfied that the passage through it of cargoes in transit to ports of the United States is made difficult and burdensome by said discriminating system of rebate and otherwise, and is reciprocally unjust and unreasonable,

Toll imposed on freight passing through St. Marys Falls Canal for Canadian ports.

Now, therefore, I, Benjamin Harrison, President of the United States, of America, by virtue of the power to that end conferred upon me by said act of Congress approved July 26, 1892, do hereby direct that from and after September 1, 1892, until further notice, a toll of 20 cents per ton be levied, collected, and paid on all freight of whatever kind or description passing through the St. Mary's Falls Canal in transit to any port of the Dominion of Canada, whether carried in vessels of the United States or of other nations; and to that extent I do hereby suspend from and after said date the right of free passage through said St. Mary's Falls Canal of any and all cargoes or portions of cargoes in transit to Canadian ports.

Post, p. 411 for proclamation.

In testimony whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington this 18th day of August, in the year of our Lord one thousand eight hundred and ninety-two, and [SEAL.] of the Independence of the United States of America the one hundred and seventeenth.

BENJ HARRISON.

By the President:
JOHN W. FOSTER,
Secretary of State.

S. L., VOL. 27, p. 1056.—*A proclamation by the President of the United States of America.* December 27, 1892.

Preamble.
S. L., vol. 26, p. 612.
Ante, p. 325.
See p. 390, this vol., for proclamation.

Whereas pursuant to section 3 of the Act of Congress approved October 1, 1890, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," the Secretary of State of the United States of America communicated to the Government of Salvador the action of the Congress of the United States of America, with a view to secure reciprocal trade, in declaring the articles enumerated in said section 3 to be exempt from duty upon their importation into the United States of America;

And whereas the Minister for Foreign Affairs for the Republic of Salvador has communicated to the Envoy Extraordinary and Minister Plenipotentiary of the United States to Salvador that the Congress of Salvador has by due legal enactment authorized the executive power to conclude a definitive commercial arrangement with the United States to supersede the existing provisional arrangement;

Commercial arrangement with Salvador.

And whereas, in reciprocity for the admission into the United States of America free of all duty of the Articles enumerated in Section 3 of said Act, the Government of Salvador will admit free of all duty from and after December 31, 1892, into all the established ports of entry of Salvador the articles or merchandise named in the following schedule, provided that the same is the manufacture or product of the United States.

Articles admitted into Salvador free of duty.

PRODUCTS AND MANUFACTURES OF THE UNITED STATES TO BE ADMITTED INTO SALVADOR FREE OF CUSTOMS DUTIES, AND OF ALL CHARGES, WHETHER NATIONAL OR PROVINCIAL.

1. Cotton seed oil.
2. Live animals.
3. Tar, vegetable and mineral.
4. Wire, barbed, and staples for fences.
5. Apparatus for distilling liquors.
6. Plows, cultivators, hoes, axes, machetes, shovels and rakes.
7. Quicksilver.
8. Barrels, casks and tanks of iron for water.
9. Mineral ores.
10. Boats, lighters, tackle, anchors, chains, girtlines, sails and all other articles for vessels, to be used in the ports, lakes and rivers of the Republic.
11. Coal, mineral.
12. Roman cement and hydraulic lime.
13. Kettles for making salt.
14. Wooden staves, barrel heads and hoops.
15. Houses of wood and iron, complete and in parts.
16. Beans, potatoes and onions.
17. Fruits, fresh.
18. Guano and other fertilizers, natural and artificial.
19. Guys for mining purposes.
20. Hay and straw for forage.
21. Furnaces and instruments for assaying metals.
22. Scientific instruments.

23. Lodestones.
24. Bricks, fire bricks, and crucibles for melting.
25. Hops.
26. Printed books, pamphlets and newspapers, bound or unbound, maps, photographs, printed music and paper for music.
27. Corn, rice, barley and rye.
28. Marble, dressed, for furniture, statues, fountains, gravestones and building purposes.
29. Machinery of all kinds, including sewing machines; and separate or extra parts of the same.
30. Materials of all kinds for the construction and operation of railroads.
31. Materials of all kinds for the construction and operation of telegraphic and telephonic lines.
32. Materials of all kinds for lighting by electricity and gas.
33. Materials of all kinds for the construction of wharves in ports, lakes or rivers.
34. Wood of all kinds for building, in trunks or pieces, beams, rafters, planks, boards, shingles and flooring.
35. Moulds for making sugar.
36. Models of machinery and buildings.
37. Printing materials, including presses, ink, and all other accessories.
38. Samples of merchandise the duties on which do not exceed $1.00.
39. Gold and silver in bars, dust or coin.
40. Preparations of flour in biscuits, crackers not sweetened, macaroni, vermicelli, and tallarin.
41. Plates of iron for building purposes.
42. Kettles for making sugar.
43. Sulphate of quinine.
44. Tubes of iron and all other accessories for water supply.
45. Wagons, carts and carriages of all kinds, and separate parts for the same.

Usual packages or coverings.

It is understood that the packages or coverings in which the articles named in the foregoing schedule are imported shall be free of duty if they are usual and proper for the purpose.

And whereas the Government of Salvador has further stipulated that the laws and regulations, adopted to protect its revenue and prevent fraud in the declarations and proof that the articles named in the foregoing schedule are the product or manufacture of the United States of America, shall impose no additional charges on the importer nor undue restrictions on the articles imported;

And whereas the Envoy Extraordinary and Minister Plenipotentiary of the United States to Salvador has informed the Government of Salvador that its action in granting freedom of duties to the products and manufactures of the United States of America on their importation into Salvador is accepted as a due reciprocity for the action of Congress as set forth in Section 3 of said act;

Reciprocal modification of Salvador tariff laws.

Now, therefore, be it known that I, BENJAMIN HARRISON, President of the United States of America, have caused the above stated modifications of the tariff laws of Salvador to be made public for the information of the citizens of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this 27th day of December, in the year of our Lord one thousand eight hundred and ninety-two, and of the Independence of the United States the one hundred and seventeenth.

[SEAL.]

BENJ HARRISON

By the President
JOHN W. FOSTER,
Secretary of State.

S. L., VOL. 27, p. 1065.—*A proclamation by the President of the United States of America.* February 21, 1893.

Whereas, by my proclamation of August 18, 1892, and in pursuance of the authority conferred on me by an Act of Congress approved July 26, 1892, entitled "An Act to enforce the reciprocal commercial relations between the United States and Canada, and for other purposes," I directed "that from and after September 1, 1892, until further notice, a toll of twenty cents per ton be levied, collected, and paid on all freight of whatever kind or description passing through the St Mary's Falls Canal in transit to any port of the Dominion of Canada, whether carried in vessels of the United States or of other nations;" and to that extent thereby suspended "from and after said date the right of free passage through said St. Mary's Falls Canal of any and all cargoes or portions of cargoes in transit to Canadian ports," and

Preamble.
Ante, p. 407.

Ante, p. 237.
See Appendix, p. —, for act of July 26, 1892.

Whereas, the above order was issued in consequence of the imposition by the Government of the Dominion of Canada of a discriminating toll whereby unjust and unreasonable burdens were placed, in violation of article 27 of the Treaty of Washington, upon the carrying of passengers and cargoes through the Welland Canal in transit to ports of the United States, as is fully set forth in the said proclamation; and

Whereas, by an Order in Council dated February 13, 1893, the Governor General of the Dominion of Canada has directed that "for the season of 1893, the canal tolls for the passage of the following food products, wheat, Indian corn, peas, barley, rye, oats, flax seed and buckwheat, for passage eastward through the Welland Canal be 10 cents per ton; and for passage westward through the St. Lawrence Canals only 10 cents per ton; payment of the said toll of 10 cents per ton for passage through the Welland Canal to entitle these products to free passage through the St. Lawrence Canals;" and

Whereas, I have received satisfactory assurances that this order revokes during the season of 1893 the discriminating provisions above referred to and secures to citizens of the United States equality with British subjects as regards the use of said canals:—

Now, therefore, I, Benjamin Harrison, President of the United States of America, by virtue of the said Act of Congress approved July 26, 1892, do hereby declare and proclaim that from and after the date hereof, and until further notice, the provisions of my said proclamation of August 18, 1892, are suspended, in so far as they direct that a toll of 20 cents per ton be levied, collected, and paid on all freight of whatever kind or description passing through the St. Mary's Falls Canal in transit to any port of the Dominion of Canada whether carried in vessels of the United States or of other nations.

Suspension of toll on freight passing through St. Mary's Falls Canal for Canadian ports.

In testimony whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this twenty-first day of February one thousand eight hundred and ninety-three and of the Inde-
[SEAL.] pendence of the United States of America the one hundred and seventeenth.

BENJ HARRISON

By the President:
JOHN W. FOSTER,
Secretary of State.

S. L., VOL. 27, CHAP. 216.—*An act to continue the duties on certain manufactures of flax at the rate now provided by law.* March 3, 1893.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph numbered three hundred and seventy-one of an act entitled "An act to reduce the revenue and equalize duties on imports, and for other purposes," approved October first, eighteen hundred and ninety, be, and the same is hereby, amended by striking out the words "ninety-four" and insert-

Tariff.
Duties on certain manufactures of flax.
S. L., vol. 26, p. 593.
Ante, p. 325.

Proviso. Rate continued until January 1, 1895.

ing "ninety-five," so that the proviso embraced in said paragraph shall read as follows: "*Provided*, That until January first, eighteen hundred and ninety-five, such manufactures of flax containing more than one hundred threads to the square inch, counting both warp and filling, shall be subject to a duty of thirty-five per centum ad valorem in lieu of the duty herein provided."

Approved, March 3, 1893.

March 3, 1893.

S. L., VOL. 27, CHAP. 221.—*An act establishing a standard gauge for sheet and plate iron and steel.*

Standard gauge for sheet and plate iron and steel, established.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purpose of securing uniformity the following is established as the only standard gauge for sheet and plate iron and steel in the United States of America, namely:

Number of gauge, thickness, and weight.

Number of gauge.	Approximate thickness in fractions of an inch.	Approximate thickness in decimal parts of an inch.	Approximate thickness in millimeters.	Weight per square foot in ounces avoirdupois.	Weight per square foot in pounds avoirdupois.	Weight per square foot in kilograms.	Weight per square meter in kilograms.	Weight per square meter in pounds avoirdupois.
0000000	1-2	.5	12.7	320	20.00	9.072	97.65	215.28
000000	15-32	.46875	11.90625	300	18.75	8.505	91.55	201.82
00000	7-16	.4375	11.1125	280	17.50	7.983	85.44	188.37
0000	13-32	.40625	10.31875	260	16.25	7.371	79.33	174.91
000	3-8	.375	9.525	240	15.	6.804	73.24	161.46
00	11-32	.34375	8.73125	220	13.75	6.237	67.13	148.00
0	5-16	.3125	7.9375	200	12.50	5.67	61.03	134.55
1	9-32	.28125	7.14375	180	11.25	5.103	54.93	121.09
2	17-64	.265625	6.746875	170	10.625	4.819	51.88	114.37
3	1-4	.25	6.35	160	10.	4.536	48.82	107.64
4	15-64	.234375	5.953125	150	9.375	4.252	45.77	100.91
5	7-32	.21875	5.55625	140	8.75	3.969	42.72	94.18
6	13-64	.203125	5.159375	130	8.125	3.685	39.67	87.45
7	3-16	.1875	4.7625	120	7.5	3.402	36.62	80.72
8	11-64	.171875	4.365625	110	6.875	3.118	33.57	74 00
9	5-32	.15625	3.96875	100	6.25	2.835	30.52	67.27
10	9-64	.140625	3.571875	90	5.625	2.552	27.46	60.55
11	1-8	.125	3.175	80	5.	2.268	24.41	53.82
12	7-64	.109375	2.778125	70	4.375	1.984	21.36	47.09
13	3-32	.09375	2.38125	60	3.75	1.701	18.31	40.36
14	5-64	.078125	1.984375	50	3.125	1.417	15.26	33.64
15	9-128	.0703125	1.7859375	45	2.8125	1.276	13.73	30.27
16	1-16	.0625	1.5875	40	2.5	1.134	12.21	26.91
17	9-160	.05625	1.42875	36	2.25	1.021	10.99	24.22
18	1-20	.05	1.27	32	2.	.9072	9.765	21.53
19	7-160	.04375	1.11125	28	1.75	.7938	8.544	18.84
20	3-80	.0375	.9525	24	1.50	.6804	7.324	16.15
21	11-320	.034375	.873125	22	1.375	.6237	6.713	14.80
22	1-32	.03125	.793750	20	1.25	.567	6.103	13.46
23	9-320	.028125	.714375	18	1.125	.5103	5.493	12.11
24	1-40	.025	.635	16	1.	.4536	4.882	10.76
25	7-320	.021875	.555625	14	.875	.3969	4.272	9.42
26	3-160	.01875	.47625	12	.75	.3402	3.662	8.07
27	11-640	.0171875	.4365625	11	.6875	.3119	3.357	7.40
28	1-64	.015625	.396875	10	.625	.2835	3.052	6.73
29	9-640	.0140625	.3571875	9	.5625	.2551	2.746	6.05
30	1-80	.0125	.3175	8	.5	.2268	2.441	5.38
31	7-640	.0109375	.2778125	7	.4375	.1984	2.136	4.71
32	13-1280	.01015625	.25796875	6½	.40625	.1843	1.983	4.37
33	3-320	.009375	238125	6	.375	.1701	1.831	4.04
34	11-1280	.00859375	.21828.125	5½	.34375	.1559	1.678	3.70
35	5-640	.0078125	.1984375	5	.3125	.1417	1.526	3.36
36	9-1280	.00703125	.17859375	4½	.28125	.1276	1.373	3.03
37	17-2560	.006640625	.168671875	4¼	.265625	.1205	1.297	2.87
38	1-160	.00625	15875	4	.25	.1134	1.221	2.69

No other to be used in determining duties.

And on and after July first, eighteen hundred and ninety three, the same and no other shall be used in determining duties and taxes levied by the United States of America on sheet and plate iron and steel. But this act shall not be construed to increase duties upon any articles which may be imported.

No increased duties on imports.

Secretary of Treasury to prepare standards.

SEC. 2. That the Secretary of the Treasury is authorized and required to prepare suitable standards in accordance herewith.

Variation allowed.

SEC. 3. That in the practical use and application of the standard gauge hereby established a variation of two and one-half per cent, either way may be allowed.

Approved, March 3, 1893.

S. L., VOL. 28, CHAP. 349.—*An act to reduce taxation, to provide revenue for the Government, and for other purposes.* August 27, 1894.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the first day of August, eighteen hundred and ninety-four, unless otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles imported from foreign countries or withdrawn for consumption, and mentioned in the schedules herein contained, the rates of duty which are, by the schedules and paragraphs, respectively prescribed, namely:

Tariff of 1894.
R. S. § 2504, p. 460.
See p. 221, this vol.; also p. 267, this vol.
S. L., vol. 26, p. 567, p. 325, this vol.
Duties on imports.

SCHEDULE A.—CHEMICALS, OILS, AND PAINTS.

SCHEDULE A.—Chemicals, oils, and paints.

ACIDS.— Acids.

1. Acetic or pyroligneous acid, twenty per centum ad valorem.
2. Boracic acid, three cents per pound.
3. Chromic acid, four cents per pound.
4. Citric acid, twenty-five per centum ad valorem.
5. Tannic acid or tannin, sixty cents per pound.
6. Tartaric acid, twenty per centum ad valorem.
7. Alcoholic perfumery, including cologne water and other toilet waters, and alcoholic compounds not specially provided for in this Act, two dollars per gallon and fifty per centum ad valorem.
8. Alumina, alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and alum in crystals or ground, four-tenths of one cent per pound.

8½. Ammonia, carbonate of, twenty per centum ad valorem; muriate of, or sal ammoniac, ten per centum ad valorem; sulphate of, twenty per centum ad valorem.

9. Blacking of all kinds, twenty per centum ad valorem. Bone char suitable for use in decolorizing sugars, twenty per centum ad valorem.
10. Borax, crude, or borate of soda, two cents per pound; borate of lime, one and one-half cents per pound. Refined borax, two cents per pound.

10½. Camphor, refined, ten per centum ad valorem.

11. Chalk, prepared, precipitated, French, red, and all other chalk preparations not specially provided for in this Act, twenty per centum ad valorem.
12. Chloral hydrate, twenty-five per centum ad valorem.
13. Chloroform, twenty-five cents per pound.

COAL-TAR PREPARATIONS.— Coal-tar preparations.

14. All coal-tar colors or dyes, by whatever name known, and not specially provided for in this Act, twenty-five per centum ad valorem.

14½. Cobalt, oxide of, twenty-five cents per pound.

15. Collodion and all compounds of pyroxyline, by whatever name known, forty cents per pound; rolled or in sheets, but not made up into articles, fifty cents per pound; if in finished or partly finished articles, forty-five per centum ad valorem.
16. Coloring for brandy, wine, beer, or other liquors, fifty per centum ad valorem.

16½. Drugs, such as barks, beans, berries, balsams, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing which are not edible, but which are advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act, ten per centum ad valorem.

17. Ethers, sulphuric, forty cents per pound; spirits of nitrous ether, twenty-five cents per pound; fruit ethers, oils, or essences, two dollars per pound; ether of all kinds not specially provided for in this Act, one dollar per pound.

18. Extracts and decoctions of logwood and other dyewoods, extract of sumac, and extracts of barks, such as are commonly used for dyeing or tanning, not specially provided for in this Act, and extracts of hemlock bark, ten per centum ad valorem.

19. Gelatine, glue, isinglass or fish glue, and prepared fish bladders or fish sounds, twenty-five per centum ad valorem.

20. Glycerine, crude, not purified, one cent per pound; refined, three cents per pound.

21. Ink and ink powders, printers' ink, and all other ink not specially provided for in this Act, twenty-five per centum ad valorem.

22. Iodoform, one dollar per pound.

23. Licorice, extracts of, in paste, rolls, or other forms, five cents per pound.

24. Magnesia, carbonate of, medicinal, three cents per pound; calcined, seven cents per pound; sulphate of, or Epsom salts, one-fifth of one cent per pound.

25. Morphia, or morphine, and all salts thereof, fifty cents per ounce.

Oils. OILS.—

26. Alizarine assistant, or soluble oil, or oleate of soda, or Turkey red oil, thirty per centum ad valorem.

27. Castor oil, thirty-five cents per gallon.

28. Cod-liver oil, twenty per centum ad valorem.

29. Flaxseed or linseed and poppy-seed oil, raw, boiled, or oxidized, twenty cents per gallon of seven and one-half pounds weight.

30. Fusel oil, or amylic alcohol, ten per centum ad valorem.

31. Hemp-seed oil and rape-seed oil, ten cents per gallon.

32. Olive oil, fit for salad purposes, thirty-five cents per gallon.

33. Peppermint oil, twenty-five per centum ad valorem.

34. Seal, herring, whale, and other fish oil not specially provided for in this Act, twenty-five per centum ad valorem.

35. Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium, not specially provided for in this Act, twenty per centum ad valorem.

36. Opium, containing less than nine per centum of morphia, and opium prepared for smoking, six dollars per pound; but opium prepared for smoking and other preparations of opium deposited in bonded warehouse shall not be removed therefrom without payment of duties, and such duties shall not be refunded.

Paints, colors, and varnishes. PAINTS, COLORS, AND VARNISHES.—

37. Baryta, sulphate of, or barytes, manufactured, three dollars per ton.

38. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, dry or ground in or mixed with oil, six cents per pound; and in pulp or mixed with water, six cents per pound on the material contained therein when dry.

39. Blanc-fixe, or artificial sulphate of barytes and satin white, or artificial sulphate of lime, twenty-five per centum ad valorem.

40. Black, made from bone, ivory, or vegetable, under whatever name known, including bone black and lampblack, dry or ground in oil or water, twenty per centum ad valorem.

41. Chrome yellow, chrome green, and all other chromium colors in which lead and bichromate of potash or soda are component parts, dry or ground in or mixed with oil, or in pulp or mixed with water, three cents per pound on the material contained therein when dry.

42. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, ground in oil, one and one-fourth of one cent per pound.

43. Ultramarine blue, whether dry, in pulp, or mixed with water, and wash blue containing ultramarine, three cents per pound.

44. Varnishes, including so-called gold size or japan, twenty-five per centum ad valorem; and on spirit, varnishes for the alcohol

contained therein, one dollar and thirty-two cents per gallon additional.

45. Vermilion red, and other colors containing quicksilver, dry or ground in oil or water, twenty per centum ad valorem; vermilion red, not containing quicksilver but made of lead or containing lead, six cents per pound.

46. Whiting and Paris white, dry, one-fourth of one cent per pound; ground in oil, or putty, one-half of one cent per pound.

47. Zinc, oxide of, and white paint or pigment containing zinc, dry or ground in oil, one cent per pound.

48. All other paints, colors, and pigments, whether dry or mixed, or ground in water or oil, or other solutions, including all colors in tubes, lakes, crayons, smalts, and frostings, and not specially provided for in this Act, twenty-five per centum ad valorem.

LEAD PRODUCTS.— Lead products.

49. Acetate of lead, white, two and three-quarters cents per pound; brown, one and three-quarters cents per pound; litharge, one and one-half cents per pound.

50. Nitrate of lead, one and one-half cents per pound.

51. Orange mineral, one and three-quarters cents per pound; red lead, one and one-half cents per pound.

52. White lead, and white paint and pigment containing lead, dry or in pulp, or ground or mixed with oil, one and one-half cents per pound.

53. Phosphorus, fifteen cents per pound.

POTASH.— Potash.

54. Bichromate and chromate of, twenty-five per centum ad valorem.

55. Hydriodate, iodide, and iodate of, twenty-five cents per pound.

56. Nitrate of, or saltpeter, refined, one-half of one cent per pound.

57. Prussiate of, red, or yellow, twenty-five per centum ad valorem.

PREPARATIONS.— Preparations.

58. All medicinal preparations, including medicinal coal-tar preparations and medicinal proprietary preparations, of which alcohol is a component part, or in the preparation of which alcohol is used, not specially provided for in this Act, fifty cents per pound: *Provided*, That no such preparation shall pay less than twenty-five per centum ad valorem. Post, p. 428. Proviso. Minimum.

59. All medicinal preparations, not specially provided for in this Act, twenty-five per centum ad valorem.

59½. Paris green and London purple, twelve and one half per centum ad valorem.

60. Products or preparations known as alkalies, alkaloids, distilled oils, essential oils, expressed oils, rendered oils, and all combinations of the foregoing, and all chemical compounds and salts, not specially provided for in this Act, twenty-five per centum ad valorem.

61. Preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, pastes, pomades, powders, and all toilet preparations, and articles of perfumery, not specially provided for in this Act, forty per centum ad valorem.

62. Santonine, and all salts thereof containing eighty per centum or over of santonine, one dollar per pound.

SOAP.— Soap.

63. Castile soap, twenty per centum ad valorem; fancy, perfumed, and all descriptions of toilet and medicinal or medicated soap, thirty-five per centum ad valorem; all other soaps, not specially provided for in this Act, ten per centum ad valorem.

SODA.— Soda.

64. Bicarbonate of soda or supercarbonate of soda or saleratus, one-half cent per pound.

65. Hydrate of, or caustic soda, one-half of one cent per pound.

66. Bichromate and chromate of, twenty-five per centum ad valorem.

67. Sal soda, or soda crystals, one-eighth of one cent per pound; soda ash, one-fourth of one cent per pound.
68. Silicate of soda, or other alkaline silicate, three-eighths of one cent per pound.
69. Sponges, sea moss or Iceland moss, ten per centum ad valorem.
70. Strychnia, or strychnine, and all salts thereof, thirty cents per ounce.
71. Sulphur, refined, sublimed, or flowers of, twenty per centum ad valorem.
72. Sumac, ground, ten per centum ad valorem.
73. Tartar, cream of, and patent tartar, twenty per centum ad valorem.
74. Tartars and lees crystals, partly refined, twenty per centum ad valorem.
75. Tartrate of soda and potassa, or Rochelle salts, two cents per pound.

SCHEDULE B.—Earths, earthenware, and glassware.

SCHEDULE B.—EARTHS, EARTHENWARE, AND GLASSWARE.

Brick and tile.

BRICK AND TILE:

76. Brick, not glazed, enameled, ornamented, or decorated in any manner, twenty-five per centum ad valorem; glazed, enameled, ornamented, or decorated, thirty per centum ad valorem.
77. Magnesic fire-brick, one dollar per ton.
78. Tiles, plain, not glazed, ornamented, painted, enameled, vitrified, or decorated, twenty-five per centum ad valorem; ornamented, glazed, painted, enameled, vitrified, or decorated, and encaustic, forty per centum ad valorem.

Cement, &c.

CEMENT, LIME, AND PLASTER:

79. Roman, Portland, and other hydraulic cement, in barrels, sacks, or other packages, eight cents per one hundred pounds, including weight of barrel or package; in bulk, seven cents per one hundred pounds; other cement, ten per centum ad valorem.
80. Lime, five cents per one hundred pounds, including weight of barrel or package.
81. Plaster of Paris, or gypsum, ground, one dollar per ton; calcined, one dollar and twenty-five cents per ton.

CLAYS OR EARTHS:

82. Clays or earths, unwrought or unmanufactured, not specially provided for in this Act, one dollar per ton; wrought or manufactured, not specially provided for in this Act, two dollars per ton; china clay or kaolin, two dollars per ton.

Earthenware and china.

EARTHENWARE AND CHINA:

83. Common yellow and brown earthenware, plain or embossed, common stoneware, and crucibles, not decorated in any manner, twenty per centum ad valorem.
84. China, porcelain, parian, bisque, earthen, stone and crockery ware, including placques, ornaments, toys, charms, vases, and statuettes, white, not changed in condition by superadded ornamentation or decoration, thirty per centum ad valorem.
85. China, porcelain, parian, bisque, earthen, stone, and crockery ware, including placques, ornaments, toys, charms, vases, and statuettes, painted, tinted, enameled, printed, gilded, or otherwise decorated in any manner, thirty-five per centum ad valorem.
86. All articles composed of earthen or mineral substances, including lava tips for burners, not specially provided for in this Act, if decorated in any manner, forty per centum ad valorem; if not decorated, thirty per centum ad valorem.
87. Gas retorts, twenty per centum ad valorem.

Glass and glassware.

GLASS AND GLASSWARE:

88. Green and colored, molded, or pressed, and flint and lime glass bottles holding more than one pint, and demijohns and carboys, covered or uncovered, whether filled or unfilled and whether

their contents be dutiable or free, and other molded or pressed green and colored and flint or lime bottle glassware, not specially provided for in this Act, three-fourths of one cent per pound; and vials, holding not more than one pint and not less than one-quarter of a pint, one and one-eighth cents per pound; if holding less than one-fourth of a pint, forty cents per gross; all other plain green and colored, molded or pressed, and flint lime and glassware, forty per centum ad valorem.

89. All articles of glass, cut, engraved, painted, colored, printed, stained, decorated, silvered, or gilded, not including plate glass silvered, or looking-glass plates, forty per centum ad valorem.

90. All glass bottles, decanters, or other vessels or articles of glass, when cut, engraved, painted, colored, printed, stained, etched, or otherwise ornamented or decorated, except such as have ground necks and stoppers only, not specially provided for in this Act, including porcelain or opal glassware, forty per centum ad valorem: *Provided*, That if such articles shall be imported filled, the same shall pay duty, in addition to any duty chargeable upon the contents as if not filled, unless otherwise specially provided for in this Act.

Proviso. Filled bottles.

91. Unpolished cylinder, crown and common window glass, not exceeding ten by fifteen inches square, one cent per pound; above that, and not exceeding sixteen by twenty-four inches square, one and one-fourth cents per pound; above that, and not exceeding twenty-four by thirty inches square, one and three-fourths cents per pound; above that, and not exceeding twenty-four by thirty-six inches square, two cents per pound; all above that, two and one-eighth cents per pound: *Provided*, That unpolished cylinder, crown and common window glass, imported in boxes, shall be packed fifty square feet per box as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

Proviso. Packing window glass.

92. Cylinder and crown glass, polished, not exceeding sixteen by twenty-four inches square, two and one-half cents per square foot; above that, and not exceeding twenty-four by thirty inches square, four cents per square foot; above that, and not exceeding twenty-four by sixty inches square, fifteen cents per square foot; above that, twenty cents per square foot.

93. Fluted, rolled, or rough plate glass, not including crown, cylinder, or common window glass, not exceeding sixteen by twenty-four inches square, three-fourths of one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent per square foot; all above that, one and one-half cents per square foot; and all fluted, rolled, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate glass when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

Proviso. Ground, &c., glass.

94. Cast polished plate glass, finished or unfinished and unsilvered, not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-two and one-half cents per square foot; all above that, thirty-five cents per square foot.

95. Cast polished plate glass, silvered, and looking-glass plates, exceeding in size one hundred and forty-four square inches, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square,

twenty-three cents per square foot; all above that, thirty-eight cents per square foot.

Minimum.

96. But no looking-glass plates or plate glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

97. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, or otherwise ornamented or decorated, shall be subject to a duty of ten per centum ad valorem in addition to the rates otherwise chargeable thereon.

98. Spectacles, eyeglasses, goggles, opera glasses, and other optical instruments and frames for the same, forty per centum ad valorem.

99. Glass beads, loose, strung, or carded, ten per centum ad valorem.

100. Lenses of glass or pebble, wholly or partly manufactured, thirty-five per centum ad valorem.

101. Fusible enamel, and glass slides for magic lanterns, twenty-five per centum ad valorem.

102. All stained or painted glass windows, or parts thereof, and all mirrors not exceeding in size one hundred and forty-four square inches, with or without frames or cases, and all manufactures of glass, or of which glass is the component of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

Marble, &c.

MARBLE AND STONE, AND MANUFACTURES OF:

103. Marble of all kinds in block, rough or squared only, fifty cents per cubic foot.

104. Marble, sawed, dressed or otherwise, including marble slabs, mosaic cubes, and marble paving tiles, eighty-five cents per cubic foot (no slab to be computed at less than one inch in thickness).

105. Manufactures of marble, onyx, or alabaster not specially provided for in this Act, forty-five per centum ad valorem.

Stone.

STONE:

105½. Freestone, granite, sandstone, limestone and other building or monumental stone, except marble, unmanufactured, or undressed, not specially provided for in this Act, seven cents per cubic foot.

106. Freestone, granite, sandstone, limestone, and other building or monumental stone, except marble, not specially provided for in this Act, hewn, dressed, or polished, thirty per centum ad valorem.

107. Grindstones, finished or unfinished, ten per centum ad valorem.

Slate.

SLATE:

108. Slates, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate not specially provided for in this Act, twenty per centum ad valorem.

109. Roofing slates, twenty per centum ad valorem.

SCHEDULE C.—Metals and manufactures of.

SCHEDULE C.—METALS AND MANUFACTURES OF.

Iron and steel.

IRON AND STEEL.

Ore.

109½. Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, forty cents per ton.

Pig iron, &c.

110. Iron in pigs, iron kentledge, spiegeleisen, ferro-manganese, ferro silicon, wrought and cast scrap iron, and scrap steel, four dollars per ton; but nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured.

111. Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron, not specially provided for in this Act, eight-tenths of one cent per pound: *Provided*, That all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig iron, except castings, shall be subject to a duty of five-tenths of one cent per pound: *Provided further*, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twelve dollars per ton. Round iron, &c. Provisos. Slabs, &c. Charcoal iron.

112. Bar iron, rolled or hammered, comprising flats not less than one inch wide nor less than three-eighths of one inch thick, six-tenths of one cent per pound; round iron not less than three-fourths of one inch in diameter, and square iron not less than three fourths of one inch square, six-tenths of one cent per pound; flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter; and square iron less than three-fourths of one inch square, six-tenths of one cent per pound. Bar iron, &c.

113. Beams, girders, joists, angles, channels, car-truck channels, T T, columns and posts or parts or sections of columns and posts, deck and bulb beams, and building forms together with all other structural shapes of iron or steel, whether plain or punched, or fitted for use, six-tenths of one cent per pound. Structural iron.

114. Boiler or other plate iron or steel, except saw plates hereinafter provided for, not thinner than number ten wire gauge, sheared or unsheared, and skelp iron or steel sheared or rolled in grooves, valued at one cent per pound or less, five-tenths of one cent per pound; valued above one cent and not above one and one-half cents, six-tenths of one cent per pound; valued above one and one-half cents and not above four cents per pound, thirty per centum ad valorem; valued at over four cents per pound, twenty-five per centum ad valorem: *Provided*, That all plate iron or steel thinner than number ten wire gauge shall pay duty as iron or steel sheets. Plate iron, &c. Proviso. Sheets.

115. Forgings of iron or steel, or forged iron or steel combined, of whatever shape, or in whatever stage of manufacture, not specially provided for in this Act, one and one-half cents per pound: *Provided*, That no forgings of iron or steel, or forgings of iron and steel combined, by whatever process made, shall pay a less rate of duty than thirty-five per centum ad valorem. Forgings. Proviso. Minimum.

116. Hoop, band, or scroll iron or steel, except as otherwise provided for in this Act, thirty per centum ad valorem. Hoop, &c. Post, p. 442, paragraph 459.

117. Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails, seven-twentieths of one cent per pound. Railway bars, &c.

118. Sheets of iron or steel, common or black, including all iron or steel commercially known as common or black taggers iron or steel, and skelp iron or steel, valued at three cents per pound or less, thinner than number ten and not thinner than number twenty wire gauge, seven-tenths of one cent per pound; thinner than number twenty wire gauge and not thinner than number twenty-five wire gauge, eight-tenths cent per pound; thinner than number twenty-five wire gauge, one and one-tenth cents per pound; corrugated or crimped, one and one-tenth cents per pound: *Provided*, That all common or black sheet iron or sheet steel not thinner than number ten wire gauge shall pay duty as plate iron or plate steel. Sheet iron or steel. Proviso. Plates.

119. All iron or steel sheets or plates, and all hoop, band or scroll iron or steel, excepting what are known commercially as tin plates, terne plates, and taggers tin, and hereinafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, shall pay one-fourth of one cent per pound more duty than the rates imposed by the preceding paragraph upon the corresponding gauges or forms of common or black sheet or taggers iron or steel. Galvanized sheets, &c.

Polished sheets, &c. Proviso. Cleaned, cold rolled, &c.

120. Sheet iron or sheet steel, polished, planished, or glanced, by whatever name designated, one and three-fourths cents per pound: *Provided*, That plate or sheet or taggers iron or steel, by whatever name designated, other than the polished, planished, or glanced herein provided for, which has been pickled or cleaned by acid, or by any other material or process, or which is cold-rolled, smoothed only, not polished, shall pay one-eighth of one cent per pound more duty than the corresponding gauges of common or black sheet or taggers iron or steel.

Tin plates. Proviso. In effect October 1, 1894. Minimum rates.

121. Sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them, is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, one and one-fifth cents per pound: *Provided*, That the reduction of duty herein provided for shall take effect on and after October first, eighteen hundred and ninety-four. No article not specially provided for in this Act, wholly or partly manufactured from tin plate, terne plate, or the sheet, or plate iron or steel herein provided for, or of which such tin plate, terne plate, sheet, or plate iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, or plate iron or steel from which it is made, or of which it shall be the component thereof of chief value.

Steel ingots, &c.

122. Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars and tapered or beveled bars; steamer, crank, and other shafts; shafting; wrist or crank pins; connecting rods and piston rods; pressed, sheared, or stamped shapes; saw plates, wholly or partially manufactured; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron-molded steel castings; sheets and plates not specially provided for in this Act; and steel in all forms and shapes not specially provided for in this Act, all of the above valued at one cent per pound or less, three-tenths of one cent per pound; valued above one cent and not above one and four-tenths cents per pound, four-tenths of one cent per pound; valued above one and four-tenths cents and not above one and eight-tenths cents per pound, six-tenths of one cent per pound; valued above one and eight-tenths cents and not above two and two-tenths cents per pound, seven-tenths of one cent per pound; valued above two and two-tenths cents and not above three cents per pound, nine-tenths of one cent per pound; valued above three cents per pound and not above four cents per pound, one and two-tenths cents per pound; valued above four cents and not above seven cents per pound, one and three-tenths cents per pound; valued above seven cents and not above ten cents per pound, one and nine-tenths cents per pound; valued above ten cents and not above thirteen cents per pound, two and four-tenths cents per pound; valued above thirteen cents and not above sixteen cents per pound, two and eight-tenths cents per pound; valued above sixteen cents per pound, four and seven-tenths cents per pound.

Wire.

WIRE:

123. Wire rods: Rivet, screw, fence, and other iron or steel wire rods, whether round, oval, flat, or square, or in any other shape, and nail rods, in coils or otherwise, valued at four cents or less per pound, four-tenths cent per pound; valued over four cents per pound, three-fourths cent per pound: *Provided*, That all round iron or steel rods smaller than number six wire gauge shall be classed and dutiable as wire.

Proviso. Small rods.

124. Wire: Round iron or steel wire, all sizes not smaller than thirteen wire gauge, one and one-fourth cents per pound; smaller than thirteen wire gauge, and not smaller than sixteen wire gauge, one and one-half cents per pound; smaller than sixteen wire gauge, two cents per pound; all other iron or steel wire and wire or strip steel, commonly known as crinoline wire, corset wire, drill rods, needle wire, piano wire, clock

and watch wires, and all steel wires, whether polished or unpolished, in coils or straightened, and cut to lengths, drawn cold through dies, and hat wire, flat steel wire, or sheet steel in strips, uncovered or covered with cotton, silk, or other material, or metal, and all the foregoing manufactures of iron or steel, of whatever shape or form, valued above four cents per pound, shall pay a duty of forty per centum ad valorem: *Provided*, That articles manufactured from iron or steel wire shall pay the maximum rate of duty which would be imposed upon any wire used in the manufacture of such articles and in addition thereto one cent per pound.

Proviso. Manufactures.

GENERAL PROVISIONS.

General provisions

125. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel.

No rust allowance.

MANUFACTURES OF IRON AND STEEL.

Manufactures of iron and steel.

126. Anchors, or parts thereof, of iron or steel, mill irons and mill cranks of wrought iron, and wrought iron for ships, and forgings of iron or steel, or of combined iron and steel, for vessels, steam engines and locomotives, or parts thereof, one and two-tenths cents per pound.

127. Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, one and one-half cents per pound: *Provided*, That when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

Proviso. Axles fitted in wheels. Post, p. 423, paragraph 156.

128. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, one and three-fourths cents per pound.

129. Blacksmiths' hammers and sledges, track tools, wedges, and crowbars, whether of iron or steel, one and one-half cents per pound.

130. Boiler or other tubes, pipes, flues, or stays of wrought iron or steel, twenty-five per centum ad valorem.

131. Bolts, with or without threads or nuts, or bolt blanks, and finished hinges or hinge blanks, whether of iron or steel, one and one-half cents per pound.

132. Card clothing manufactured from tempered steel wire, forty cents per square foot; all other, twenty cents per square foot.

133. Cast-iron pipe of every description, six-tenths of one cent per pound.

Cast iron.

134. Cast-iron vessels, plates, stove plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially provided for in this Act, eight-tenths of one cent per pound.

135. Castings of malleable iron not specially provided for in this Act, nine-tenths of one cent per pound.

136. Cast hollow ware, coated, glazed, or tinned, two cents per pound.

137. Chains of all kinds, made of iron or steel, thirty per centum ad valorem.

CUTLERY:

Cutlery.

138. Penknives, pocketknives, or erasers, of all kinds, valued at not more than thirty cents per dozen, twenty-five per centum ad valorem; valued at more than thirty cents per dozen and not exceeding fifty cents per dozen, twelve cents per dozen; valued at more than fifty cents per dozen and not exceeding one dollar per dozen, twenty-five cents per dozen; valued at more than one dollar per dozen and not exceeding one dollar and fifty cents per dozen, forty cents per dozen; valued at more than one dollar and fifty cents per dozen and not exceeding three dollars

per dozen, seventy-five cents per dozen; valued at more than three dollars per dozen, fifty per centum ad valorem; and in addition thereto, on all the foregoing valued at more than thirty cents per dozen and not more than three dollars per dozen, twenty-five per centum ad valorem: *Provided*, That blades, handles, or any other parts of any or either of the articles named in this paragraph, imported in any other manner than assembled in penknives, pocketknives, or erasers, shall be subject to no less rate of duty than herein provided for penknives, pocketknives, or erasers valued at more than thirty cents per dozen.

Proviso. Parts of knives, &c.

139. Swords, sword blades, and side arms, thirty-five per centum ad valorem.

140. Table and carving knives and forks, valued at more than four dollars per dozen pieces, razors and razor blades, wholly or partly finished, scissors and shears, forty-five per centum ad valorem; all other table knives, forks, steels, and all hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, and artists' knives; also all cooks', and butchers' knives, forks, and steels, thirty-five per centum ad valorem.

141. Files, file blanks, rasps, and floats, of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, sixty cents per dozen; nine inches in length or over, one dollar per dozen.

Firearms. FIREARMS:

142. Muskets, muzzle-loading shotguns, and sporting rifles, and parts thereof, twenty-five per centum ad valorem.

143. Sporting, breech-loading shotguns, combination shotguns and rifles, and pistols, and parts of all of the foregoing, thirty per centum ad valorem.

144. Sheets, plates, wares, or articles of iron, steel, or other metal, enameled or glazed with vitreous glasses, thirty-five per centum ad valorem.

Nails, &c. NAILS, SPIKES, TACKS, AND NEEDLES:

145. Cut nails and cut spikes of iron or steel, twenty-two and one-half per centum ad valorem.

146. Horseshoe nails, hobnails, and all other wrought-iron or steel nails not specially provided for in this Act, thirty per centum ad valorem.

147. Wire nails made of wrought iron or steel, twenty-five per centum ad valorem.

148. Spikes, nuts, and washers, and horse, mule, or ox shoes, of wrought iron or steel, twenty-five per centum ad valorem.

149. Cut tacks, brads, or sprigs of all kinds, twenty-five per centum ad valorem.

150. Needles for knitting or sewing machines, crochet needles and tape needles, knitting and all other needles, not specially provided for in this Act, and bodkins of metal, twenty-five per centum ad valorem.

Engraved plates, &c. PLATES:

151. Steel plates engraved, stereotype plates, electrotype plates, and plates of other materials, engraved or lithographed, for printing, twenty-five per centum ad valorem.

152. Railway fish plates or splice bars, made of iron or steel, twenty-five per centum ad valorem.

153. Rivets of iron or steel, twenty-five per centum ad valorem.

Saws. SAWS:

154. Crosscut saws, six cents per linear foot; mill saws, ten cents per linear foot; pit, and drag saws, eight cents per linear foot; circular saws, twenty-five per centum ad valorem; hand, back, and all other saws, not specially provided for in this Act, twenty-five per centum ad valorem.

155. Screws, commonly called wood screws, more than two inches in length, three cents per pound; over one inch and not more than two inches in length, five cents per pound; over one-half inch and not more than one inch in length, seven cents per pound; one-half inch and less in length, ten cents per pound.

155½. Umbrella and parasol ribs, and stretcher frames, tips, runners, handles, or other parts thereof, made in whole or chief part of iron, steel, or any other metal, fifty per centum ad valorem.

156. Wheels, for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, and ingots, cogged ingots, blooms, or blanks for the same, without regard to the degree of manufacture, one and one-fourth cents per pound: *Provided*, That when wheels or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

Proviso. Wheels with axles fitted in.

Ante, p. 421, paragraph 127.

MISCELLANEOUS METALS AND MANUFACTURES OF.

Miscellaneous metals.

157. Aluminum, in crude form, alloys of any kind in which aluminum is the component material of chief value, ten cents per pound.

158. Argentine, albata, or German silver, unmanufactured, fifteen per cent ad valorem.

159. Brass, in bars or pigs, old brass, clippings from brass or Dutch metal, and old sheathing, or yellow metal, fit only for remanufacture, ten per centum ad valorem.

160. Bronze powder, metallics or flitters, bronze or Dutch metal, or aluminum, in leaf, forty per centum ad valorem.

COPPER:

Copper.

161. Copper in rolled plates, called braziers' copper, sheets, rods, pipes, and copper bottoms, also sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, twenty per centum ad valorem.

GOLD AND SILVER:

Gold and silver.

162. Bullions and metal thread of gold, silver, or other metals, not specially provided for in this Act, twenty-five per centum ad valorem.

163. Gold leaf, thirty per centum ad valorem.

164. Silver leaf, and silver powder, thirty per centum ad valorem.

LEAD:

Lead.

165. Lead ore and lead dross, three-fourths of one cent per pound: *Provided*, That silver ore and all other ores containing lead shall pay a duty of three-fourths of one cent per pound on the lead contained therein, according to sample and assay at the port of entry. The method of sampling and assaying to be that usually adopted for commercial purposes by public sampling works in the United States.

Proviso. In silver ore.

166. Lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, one cent per pound: *Provided*, That in case any foreign country shall impose an export duty upon lead ore or lead dross or silver ores containing lead, exported to the United States from such country, then the duty upon such ores and lead in pigs and bars, molten and old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured, herein provided for, when imported from such country, shall remain the same as fixed by the law in force prior to the passage of this Act.

Proviso. From countries imposing export duty. S. L., vol. 26, p. 581. See p. 340, this vol., paragraph 200.

167. Lead in sheets, pipes, shot, glaziers' lead, and lead wire, one and one-quarter cents per pound.

167½. Nickel, nickel oxide, alloy of any kind in which nickel is the component material of chief value, six cents per pound.

167¾. Mica, twenty per centum ad valorem.

168. Pens, metallic, except gold pens, eight cents per gross.

169. Penholder tips, penholders or parts thereof, and gold pens, twenty-five per centum ad valorem.

170. Pins, metallic, including pins with solid or glass heads, hair pins, safety pins, and hat, bonnet, shawl, and belt pins, not commercially known as jewelry, twenty-five per centum ad valorem.

170½. Quicksilver, seven cents per pound.

171. Type metal, three-fourths of one cent per pound for the lead contained therein; and new types, fifteen per centum ad valorem.

Watches.

WATCHES:

172. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.

173. Watches and clocks, or parts thereof, whether separately packed or otherwise, twenty-five per centum ad valorem.

Zinc.

ZINC OR SPELTER:

174. Zinc in blocks or pigs, one cent per pound.

175. Zinc in sheets, not polished nor further advanced than rolled, one and one-fourth cents per pound.

176. Zinc, old and worn-out, fit only to be remanufactured, three-fourths of one cent per pound.

Manufactures not specified.

177. Manufactured articles or wares, not specially provided for in this Act, composed wholly or in part of any metal, and whether partly or wholly manufactured, thirty-five per centum ad valorem.

SCHEDULE D.—Wood and manufactures of.

SCHEDULE D.—WOOD AND MANUFACTURES OF.

179. Osier or willow, prepared for basket-makers' use, twenty per centum ad valorem; manufactures of osier or willow, twenty-five per centum ad valorem; chair cane, or reeds, wrought or manufactured from rattans or reeds, ten per centum ad valorem.

180. Casks and barrels, empty, sugar-box shooks, and packing boxes and packing-box shooks, of wood, not specially provided for in this Act, twenty per centum ad valorem.

180½. Tooth-picks of vegetable subtance, thirty-five per centum ad valorem.

181. House or cabinet furniture, of wood, wholly or partly finished, manufactures of wood, or of which wood is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

SCHEDULE E.—Sugar.

SCHEDULE E.—SUGAR.

Repeal of bounty. S. L., vol. 26, p. 583. See p. 342, this vol.

182. That so much of the Act entitled "An Act to reduce revenue, equalize duties, and for other purposes," approved October first, eighteen hundred and ninety, as provides for and authorizes the issue of licenses to produce sugar, and for the payment of a bounty to the producers of sugar from beets, sorghum, or sugar cane, grown in the United States, or from maple sap produced within the United States, be, and the same is hereby repealed, and hereafter it shall be unlawful to issue any license to produce sugar or to pay any bounty for the production of sugar of any kind under the said Act.

Licenses forbidden.

Rate of duty.

182½. There shall be levied, collected, and paid on all sugars and on all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, a duty of forty per centum ad valorem, and upon all sugars above number sixteen Dutch standard in color and upon all sugars which have been discolored there shall be levied, collected, and paid a duty of one-eighth of one cent per pound in addition to the said duty of forty per centum ad valorem; and all sugars, tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete or concentrated molasses, which are

Additional from countries paying bounties.

imported from or are the product of any country which at the time the same are exported therefrom pays, directly or indirectly, a bounty on the export thereof, shall pay a duty of one-tenth of one cent per pound in addition to the foregoing rates: *Provided*, That the importer of sugar produced in a foreign country, the Government of which grants such direct or indirect bounties, may be relieved from this additional duty under such regulations as the Secretary of the Treasury may prescribe, in case said importer produces a certificate of said Government that no indirect bounty has been received upon said sugar in excess of the tax collected upon the beet or cane from which it was produced, and that no direct bounty has been or shall be paid: *Provided further*, That nothing herein contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the King of the Hawaiian Islands on the thirtieth day of January, eighteen hundred and seventy-five, or the provisions of any Act of Congress heretofore passed for the execution of the same. That there shall be levied, collected, and paid on molasses testing above forty degrees and not above fifty-six degrees polariscope, a duty of two cents per gallon; if testing above fifty-six degrees polariscope, a duty of four cents per gallon.

Provisos.

Relief from additional duty.

Hawaiian treaty not impaired.

S. L., vol. 19, p. 625; vol. 25, p. 1399. See p. 269, this vol.

See also p. 272, this vol.

Molasses.

183. Sugar candy and all confectionery, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, thirty-five per centum ad valorem; glucose, or grape sugar, fifteen per centum ad valorem; saccharine, twenty-five per centum ad valorem.

Candy, &c.

SCHEDULE F.—TOBACCO AND MANUFACTURES OF.

SCHEDULE F.—Tobacco and manufactures of.

184. Wrapper tobacco, unstemmed, imported in any bale, box, package, or in bulk, one dollar and fifty cents per pound; if stemmed, two dollars and twenty-five cents per pound.

Wrappers.

185. Filler tobacco, unstemmed, imported in any bale, box, package, or in bulk, thirty-five cents per pound; if stemmed, fifty cents per pound: *Provided*, That the term wrapper tobacco, whenever used in this Act shall be taken to mean that quality of leaf tobacco known commercially as wrapper tobacco: *Provided further*, That the term filler tobacco, whenever used in this Act, shall be taken to mean all leaf tobacco unmanufactured, not commercially known as wrapper tobacco: *Provided further*, That if any leaf tobacco imported in any bale, box, package, or in bulk shall be the growth of different countries, or shall differ in quality and value, save as provided in the succeeding provision, then the entire contents of such bale, box, package, or in bulk shall be subject to the same duty as wrapper tobacco: *Provided further*, That if any bale, box, package, or bulk of leaf tobacco of uniform quality contains exceeding fifteen per centum thereof of leaves suitable in color, fineness of texture, and size for wrappers for cigars, then the entire contents of such bale, box, package, or bulk shall be subject to the same duty as wrapper tobacco: *Provided further*, That collectors shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco imported in any bale, box, package, or in bulk, unless the invoices covering the same shall specify in detail the character of the leaf tobacco in such bale, box, package, or in bulk, whether wrapper or filler tobacco, Quebrado or self-working bales, as the case may be: *And provided further*, That in the examination for classification of any invoice of imported leaf tobacco at least one bale if less than ten bales, and one bale in every ten bales and more, if deemed necessary by the appraising officer, shall be examined by the appraiser or person authorized by law to make such examination, and for the purpose of fixing the classification and amount of duty chargeable on such invoice of leaf tobacco the examination of ten hands out of each examined bale thereof shall be taken to be a legal examination.

Fillers.

Provisos.
Definitions, "wrapper."
"Filler."

Growth of different countries, &c.

Bales, &c., classified as wrappers.

Invoices.

Examination.

186. Tobacco, manufactured or unmanufactured, of all descriptions,

not specially enumerated or provided for in this Act, forty cents per pound.

187. Snuff and snuff flour, manufactured of tobacco, ground dry or damp, and pickled, scented, or otherwise, of all descriptions, fifty cents per pound.

Cigars.

188. Cigars, cigarettes, and cheroots of all kinds, four dollars per pound and twenty-five per centum ad valorem; and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

SCHEDULE G.—Agricultural products and provisions.

SCHEDULE G.—AGRICULTURAL PRODUCTS AND PROVISIONS.

Live animals.

ANIMALS, LIVE:

189. All live animals, not specially provided for in this Act, twenty per centum ad valorem.

Breadstuffs.

BREADSTUFFS AND FARINACEOUS SUBSTANCES:

190. Buckwheat, corn or maize, cornmeal, oats, rye, rye flour, wheat, and wheat flour, twenty per centum ad valorem, and oatmeal, fifteen per centum ad valorem.

191. Barley, and barley, pearled, patent, or hulled, thirty per centum ad valorem; barley malt, forty per centum ad valorem

192. Macaroni, vermicelli, and all similar preparations, twenty per centum ad valorem.

193. Rice, cleaned, one and one-half cents per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, eight-tenths of one cent per pound; rice flour and rice meal, and rice, broken, which will pass through a sieve known commercially as number twelve wire sieve, one-fourth of one cent per pound; paddy, or rice having the outer hull on, three-fourths of one cent per pound.

Dairy products.

DAIRY PRODUCTS:

194. Butter, and substitutes therefor, four cents per pound.

195. Cheese, four cents per pound.

196. Milk, preserved or condensed, two cents per pound, including weight of packages; sugar of milk, five cents per pound.

Farm and field products.

FARM AND FIELD PRODUCTS:

197. Beans, twenty per centum ad valorem.

198. Beans, pease, mushrooms, and other vegetables, prepared or preserved, in tins, jars, bottles, or otherwise, and pickles and sauces of all kinds, thirty per centum ad valorem.

198½. Eggs, three cents per dozen.

199. Hay, two dollars per ton.

200. Honey, ten cents per gallon.

201. Hops, eight cents per pound.

202. Onions, twenty cents per bushel.

203. Pease, dried, twenty cents per bushel; split pease, fifty cents per bushel of sixty pounds; pease in cartons, papers, or other small packages, one cent per pound.

204. Potatoes, fifteen cents per bushel of sixty pounds.

Seeds.

SEEDS:

205. Castor beans or seeds, twenty-five cents per bushel of fifty pounds.

206. Flaxseed or linseed, poppy seed, and other oil seeds not specially provided for in this Act, twenty cents per bushel of fifty-six pounds.

206½. Garden seeds, agricultural seeds, and other seeds, not specially provided for in this Act, ten per centum ad valorem.

207. Vegetables in their natural state, not specially provided for in this Act, ten per centum ad valorem.

207½. Straw, fifteen per centum ad valorem.

207⅝. Teazles, fifteen per centum ad valorem.

FISH: Fish.

208. Anchovies and sardines, packed, in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, ten cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths inches deep, five cents each; in quarter boxes, measuring not more than four and three-fourths inches long, three and one-half inches wide, and one and one-fourth inches deep, two and one-half cents each; when imported in any other form, forty per centum ad valorem.

209. Fish, smoked, dried, salted, pickled, or otherwise prepared for preservation, three-fourths of one cent per pound.

210. Herrings, pickled, frozen, or salted, and salt water fish frozen or packed in ice, one-half of one cent per pound.

211. Fish in cans or packages made of tin or other material, except anchovies and sardines and fish packed in any other manner, not specially enumerated or provided for in this Act, twenty per centum ad valorem.

FRUITS AND NUTS: Fruits and nuts.

Fruits—

213. Apples, green or ripe, dried, desiccated, evaporated, or prepared in any manner, twenty per centum ad valorem.

213½. Dates and pineapples, twenty per centum ad valorem.

214. Grapes, twenty per centum ad valorem.

215. Olives, green or prepared, twenty per centum ad valorem.

216. Oranges, lemons, and limes, in packages, at the rate of eight cents per cubic foot of capacity; in bulk, one dollar and fifty cents per one thousand; and in addition thereto a duty of thirty per centum ad valorem upon the boxes or barrels containing such oranges, lemons, or limes: *Provided*, That the thin-wood, so called, comprising the sides, tops and bottoms of orange and lemon boxes of the growth and manufacture of the United States, exported as orange and lemon box shooks, may be reimported in completed form, filled with oranges and lemons, by the payment of duty at one half the rate imposed on similar boxes of entirely foreign growth and manufacture. Proviso. Orange, &c., shooks.

217. Plums, prunes, figs, raisins, and other dried grapes, including Zante currants, one and one-half cents per pound.

218. Comfits, sweetmeats, and fruits preserved in sugar, sirup, or molasses, not specically provided for in this Act, prepared or desiccated cocoanut or copra, and jellies of all kinds, thirty per centum ad valorem.

219. Fruits preserved in their own juices, twenty per centum ad valorem.

220. Orange peel and lemon peel, preserved or candied, thirty per centum ad valorem.

Nuts—

221. Almonds, not shelled, three cents per pound; clear almonds, shelled, five cents per pound.

222. Filberts and walnuts of all kinds, not shelled, two cents per pound; shelled, four cents per pound.

223. Peanuts or ground beans, twenty per centum ad valorem.

224. Cocoanuts in the shell, and other nuts shelled or unshelled, not specially provided for in this Act, twenty per centum ad valorem.

MEAT PRODUCTS: Meat products.

224½. Fresh beef, mutton, and pork, twenty per centum ad valorem.

225. Extract of meat, fifteen per centum ad valorem.

225¼. Lard, one cent per pound.

225¾. Meats of all kinds, prepared or preserved, not specially provided for this in Act, twenty per centum ad valorem.

226. Poultry, two cents per pound; dressed, three cents per pound.

Miscellaneous products.

MISCELLANEOUS PRODUCTS:

227. Chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this Act, two cents per pound.

229. Cocoa, prepared or manufactured, not specially provided for in this Act, two cents per pound; chocolate, sweetened, flavored, or other, valued at thirty-five cents per pound or less, two cents per pound; valued at exceeding thirty-five cents per pound and chocolate confectionery, thirty-five per centum ad valorem.

230. Cocoa butter or cocoa butterine, three and one-half cents per pound.

231. Dandelion root and acorns prepared, and other articles used as coffee, or as substitutes for coffee, not specially provided for in this Act, one and one-half cents per pound.

232. Starch, including all preparations, from whatever substance produced, commonly used as starch, one and one-half cents per pound.

233. Dextrine, burnt starch, gum substitute, or British gum, one and one-half cents per pound.

234. Mustard, ground, preserved, or prepared, in bottles or otherwise, twenty-five per centum ad valorem.

234½. Orchids, lily of the valley, azaleas, palms, and other plants used for forcing under glass for cut flowers or decorative purposes, ten per centum ad valorem.

235. Spices, ground or powdered, not specially provided for in this Act, three cents per pound; capsicum or red pepper, two and one-half cents per pound, unground; sage, one cent per pound.

236. Vinegar, seven and one-half cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

SCHEDULE H.—Spirits, wines, and other beverages.

SCHEDULE H.—SPIRITS, WINES, AND OTHER BEVERAGES.

Spirits.

SPIRITS:

237. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.

238. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; but any brandy or other spirituous liquors, imported in casks of less capacity than fourteen gallons, shall be forfeited to the United States: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations.

Proviso. Ascertaining proof.

Ante, p. 415.

239. On all compounds or preparations (except as specified in the preceding paragraph of the chemical schedule relating to medicinal preparations, of which alcohol is a component part), of which distilled spirits are a component part of chief value, not specially provided for in this Act, there shall be levied a duty not less than that imposed upon distilled spirits.

240. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds containing spirits, and not specially provided for in this Act, one dollar and eighty cents per proof gallon.

Determining rate.

241. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall

be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon. Imitations.

242. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, one dollar per gallon.

WINES: Wines.

243. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, eight dollars per dozen; containing not more than one pint each and more than one-half pint, four dollars per dozen; containing one-half pint each or less, two dollars per dozen; in bottles or other vessels containing more than one quart each, in addition to eight dollars per dozen bottles, on the quantity in excess of one quart, at the rate of two dollars and fifty cents per gallon. Sparkling.

244. Still wines, including ginger wine or ginger cordial and vermuth, in casks or packages other than bottles or jugs, if containing fourteen per centum or less of absolute alcohol, thirty cents per gallon; if containing more than fourteen per centum of absolute alcohol, fifty cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, one dollar and sixty cents per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of five cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermuth imported containing more than twenty-four per centum of alcohol shall be classed as spirits and pay duty accordingly: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits. Wines, cordials, brandy, and other spirituous liquors imported in bottles or jugs shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe. Still wines. Proviso. Classification as spirits. No breakage, &c., allowance.

245. Ale, porter, and beer, in bottles or jugs, thirty cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, fifteen cents per gallon. Other beverages.

246. Malt extract, including all preparations bearing the name and commercially known as such, fluid in casks, fifteen cents per gallon; in bottles or jugs, thirty cents per gallon; solid or condensed, thirty per centum ad valorem.

247. Cherry juice and prune juice or prune wine, and other fruit juice not specially provided for in this Act, containing eighteen per centum or less of alcohol, fifty cents per gallon; if containing more than eighteen per centum of alcohol, one dollar and eighty cents per proof gallon.

248. Ginger ale or ginger beer, twenty per centum ad valorem, but no separate or additional duty shall be assessed on the bottles.

249. All imitations of natural mineral waters, and all artificial mineral waters, twenty per centum ad valorem. Artificial mineral waters.

SCHEDULE I.—COTTON MANUFACTURES. SCHEDULE I.—Cotton manufactures.

250. Cotton thread and carded yarn, warps or warp yarn, in singles, whether on beams or in bundles, skeins or cops, or in any other form, Thread and yarn.

except spool thread of cotton hereinafter provided for, not colored, bleached, dyed, or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, three cents per pound on all numbers up to and including number fifteen, one-fifth of a cent per number per pound on all numbers exceeding number fifteen and up to and including number thirty, and one-quarter of a cent per number per pound on all numbers exceeding number thirty; colored, bleached, dyed, combed or advanced beyond the condition of singles by grouping or twisting two or more single yarns together, whether on beams, or in bundles, skeins or cops, or in any other form, except spool thread of cotton hereinafter provided for, six cents per pound on all numbers up to and including number twenty, and on all numbers exceeding number twenty, three-tenths of a cent per number per pound:

Provisos. Maximum.

Provided however, That in no case shall the duty levied exceed eight cents per pound on yarns valued at not exceeding twenty-five cents per pound, nor exceed fifteen cents per pound on yarns valued at over twenty-five cents per pound and not exceeding forty cents per pound:

Finer yarns.

And provided further, That on all yarns valued at more than forty cents per pound there shall be levied, collected, and paid a duty of forty-five per centum ad valorem.

Spool thread.

251. Spool thread of cotton, containing on each spool not exceeding one hundred yards of thread, five and one-half cents per dozen; exceeding one hundred yards on each spool, for every additional one hundred yards of thread or fractional part thereof in excess of one hundred yards, five and one-half cents per dozen spools.

Cloth.

252. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding fifty threads to the square inch, counting the warp and filling, one cent per square yard; if bleached, one and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, two cents per square yard.

253. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding fifty and not exceeding one hundred threads to the square inch, counting the warp and filling, and not exceeding six square yards to the pound, one and one-fourth cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and one-half cents per square yard; exceeding nine square yards to the pound, one and three-fourths cents per square yard; if bleached and not exceeding six square yards to the pound, one and one-half cents per square yard; exceeding six and not exceeding nine square yards to the pound, one and three-fourths cents per square yard; exceeding nine square yards to the pound, two and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding six square yards to the pound, two and three-fourths cents per square yard; exceeding six and not exceeding nine square yards to the pound, three and one-fourth cents per square yard; exceeding nine square yards to the pound, three and one-half cents per square yard:

Proviso. Finer quality.

Provided, That on all cotton cloth not exceeding one hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over seven cents per square yard, twenty-five per centum ad valorem; bleached, valued at over nine cents per square yard, twenty-five per centum ad valorem; and dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard, there shall be levied, collected, and paid a duty of thirty per centum ad valorem.

254. Cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, and not exceeding four square yards to the pound, one and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, two cents per square yard; exceeding six and not exceeding eight square yards to the pound, two and one-half cents per square yard; exceeding eight square yards to the pound, two and three-fourths cents per square yard; if bleached, and not exceeding four square yards

to the pound, two and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three cents per square yard; exceeding six and not exceeding eight square yards to the pound, three and one-half cents per square yard; exceeding eight square yards to the pound, three and three-fourths cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding four square yards to the pound, three and one-half cents per square yard; exceeding four and not exceeding six square yards to the pound, three and three-fourths cents per square yard; exceeding six and not exceeding eight square yards to the pound, four and one-fourth cents per square yard; exceeding eight square yards to the pound, four and one-half cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and not exceeding one hundred and fifty threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over nine cents per square yard, thirty per centum ad valorem; bleached, valued at over eleven cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

Proviso. Finer quality.

255. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding three and one-half square yards to the pound, two cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, three cents per square yard; exceeding six square yards to the pound, three and one-half cents per square yard; if bleached, and not exceeding three and one-half square yards to the pound, two and three-fourths cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, three and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four cents per square yard; exceeding six square yards to the pound, four and one-fourth cents per square yard; if dyed, colored, stained, painted, or printed, and not exceeding three and one-half square yards to the pound, four and one fourth cents per square yard; exceeding three and one-half and not exceeding four and one-half square yards to the pound, four and one-half cents per square yard; exceeding four and one-half and not exceeding six square yards to the pound, four and three fourths cents per square yard; exceeding six square yards to the pound, five cents per square yard: *Provided*, That on all cotton cloth exceeding one hundred and fifty and not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard, thirty-five per centum ad valorem; bleached, valued at over twelve cents per square yard, thirty-five per centum ad valorem; dyed, colored, stained, painted, or printed, valued at over twelve and one-half cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

Proviso. Finer quality.

256. Cotton cloth not bleached, dyed, colored, stained, painted, or printed, exceeding two hundred threads to the square inch, counting the warp and filling, and not exceeding two and one-half square yards to the pound, three cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, three and one-half cents per square yard; exceeding three and one-half and not exceeding five square yards to the pound, four cents per square yard; exceeding five square yards to the pound, four and one-half cents per square yard; if bleached, and not exceeding two and one-half square yards to the pound, four cents per square yard; exceeding two and one-half and not exceeding three and one-half square yards to the pound, four and one-half cents per square yard; exceeding three

and one-half and not exceeding five square yards to the pound, five cents per square yard; exceeding five square yards to the pound, five and one-half cents per square yard; if dyed, colored, painted, or printed, and not exceeding three and one-half square yards to the pound, five and three-fourths cents per square yard; exceeding three and one-half square yards to the pound, six and one-half cents per square yards:

Proviso. Finer quality.

Provided, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over twelve cents per square yard; bleached, valued at over fourteen cents per square yard; and dyed, colored, stained, painted, or printed, valued at over sixteen cents per square yard, there shall be levied, collected, and paid a duty of thirty-five per centum ad valorem.

Definition.

257. The term cotton cloth, or cloth, wherever used in the foregoing paragraphs of this schedule, shall be held to include all woven fabrics of cotton in the piece, whether figured, fancy, or plain, not specially provided for in this Act, the warp and filling threads of which can be counted by unraveling or other practicable means.

Clothing.

258. Clothing ready made, and articles of wearing apparel of every description, handkerchiefs, and neckties or neck wear, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, all of the foregoing not specially provided for in this Act, forty per centum ad valorem.

Plushes, &c.

259. Plushes, velvets, velveteens, corduroys, and all pile fabrics composed of cotton or other vegetable fiber, not bleached, dyed, colored, stained, painted, or printed, forty per centum ad valorem; on all such goods if bleached, dyed, colored, stained, painted, or printed, forty-seven and one-half per centum ad valorem.

Chenille, &c.

260. Chenille curtains, table covers, and all goods manufactured of cotton chenille, or of which cotton chenille forms the component material of chief value, forty per centum ad valorem; sleeve linings or other cloths, composed of cotton and silk, whether known as silk stripe sleeve lining, silk stripes, or otherwise, forty-five per centum ad valorem.

Stockings, &c.

261. Stockings, hose and half-hose, made on knitting machines or frames, composed of cotton or other vegetable fiber and not otherwise specially provided for in this Act, thirty per centum ad valorem.

262. Stockings, hose and half-hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless or clocked stockings, hose or half-hose, and knitted shirts or drawers, all of the above composed of cotton or other vegetable fiber, finished or unfinished, fifty per centum ad valorem.

Cords, &c.

263. Cords, braids, boot, shoe and corset lacings, tapes, gimps, galloons, webbing, goring, suspenders and braces, woven, braided, or twisted lamp or candle wicking, lining for bicycle tires, spindle binding, any of the above made of cotton or other vegetable fiber, and whether composed in part of India rubber or otherwise, forty-five per centum ad valorem.

Other manufactures.

264. All manufactures of cotton, including cotton duck and cotton damask, in the piece or otherwise, not specially provided for in this Act, and including cloth having India rubber as a component material, thirty-five per centum ad valorem.

SCHEDULE J.—Flax, hemp, and jute, and manufactures of.

SCHEDULE J.—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

265. Flax, hackled, known as "dressed line," one and one-half cents per pound.

266. Hemp, hackled, known as "dressed line," one cent per pound.

267. Yarn, made of jute, thirty per centum ad valorem.

Post, p. 538.

268. Cables, cordage, and twine (except binding twine), composed in whole or in part of New Zealand hemp, istle or Tampico fiber, manila, sisal grass, or sunn, ten per centum ad valorem.

269. Hemp and jute carpets and carpetings, twenty per centum ad valorem.

272. Flax gill netting, nets, webs, and seines, forty per centum ad valorem.

Oilcloth, &c.

273. Oilcloth for floors, stamped, painted, or printed, including linoleum, corticene, cork carpets, figured or plain, and all other oilcloth (except silk oilcloth), and waterproof cloth, not specially provided for in this Act, valued at twenty-five cents or less per square yard, twenty-five per centum ad valorem; valued above twenty-five cents per square yard, forty per centum ad valorem.

273½. Linen hydraulic hose, made in whole or in part of flax, hemp, or jute, forty per centum ad valorem.

Yarns.

274. Yarns or threads composed of flax or hemp, or of a mixture of either of these substances, thirty-five per centum ad valorem.

Wearing apparel.

275. Collars and cuffs, composed wholly or in part of linen, thirty cents per dozen pieces, and in addition thereto thirty per centum ad valorem; shirts and all other articles of wearing apparel of every description, not specially provided for in this Act, composed wholly or in part of linen, fifty per centum ad valorem.

Tapes, &c.

275½. Tapes composed of flax, woven with or without metal threads, on reels or spools, designed expressly for use in the manufacture of measuring tapes, twenty-five per centum ad valorem.

Laces, &c.

276. Laces, edgings, nettings and veilings, embroideries, insertings, neck rufflings, ruchings, trimmings, tuckings, lace window curtains, tamboured articles, and articles embroidered by hand or machinery, embroidered handkerchiefs, and articles made wholly or in part of lace, rufflings, tuckings, or ruchings, all of the above-named articles, composed of flax, jute, cotton, or other vegetable fiber, or of which these substances or either of them, or a mixture of any of them is the component material of chief value, not specially provided for in this Act, fifty per centum ad valorem.

Othermanufactures.

277. All manufactures of flax, hemp, jute, or other vegetable fiber, except cotton, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, thirty-five per centum ad valorem.

SCHEDULE K.—WOOL AND MANUFACTURES OF WOOL.

SCHEDULE K.—Wool and manufactures of wool.

Flocks, wastes, &c.

279. On flocks, mungo, shoddy, garnetted waste, and carded waste, and carbonized noils, or carbonized wool, fifteen per centum ad valorem, and on wool of the sheep, hair of the camel, goat, alpaca, or other like animals, in the form of roving, roping, or tops, twenty per centum ad valorem.

Yarns.

280. On woolen and worsted yarns made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

Knit fabrics.

281. On knit fabrics, and all fabrics made on knitting machines or frames, not including wearing apparel, and on shawls made wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, valued at not exceeding forty cents per pound, thirty-five per centum ad valorem; valued at more than forty cents per pound, forty per centum ad valorem.

Blankets, hats, flannels, &c.

282. On blankets, hats of wool, and flannels for underwear and felts for printing machines, composed wholly or in part of wool, the hair of the camel, goat, alpaca, or other animals, valued at not more than thirty cents per pound, twenty-five per centum ad valorem; valued at more than thirty and not more than forty cents per pound, thirty per centum ad valorem; valued at more than forty cents per pound, thirty-five per centum ad valorem: *Provided*, That on blankets over three yards in length the same duties shall be paid as on woolen and worsted cloths, and on flannels weighing over four ounces per square yard, the same duties as on dress goods.

Proviso. Higher grades.

Dress goods.

283. On women's and children's dress goods, coat linings, Italian cloth, bunting, or goods of similar description or character, and on all manufactures, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including such as have India rubber as a component material, and not specially provided for in this Act, valued at not over fifty cents per pound, forty per centum ad valorem; valued at more than fifty cents per pound, fifty per centum ad valorem.

Wearing apparel.

284. On clothing, ready made, and articles of wearing apparel of every description, made up or manufactured wholly or in part, not specially provided for in this Act, felts not specially provided for in this Act, all the foregoing composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, including those having India rubber as a component material, valued at above one dollar and fifty cents per pound, fifty per centum ad valorem; valued at less than one dollar and fifty cents per pound, forty-five per centum ad valorem.

Cloaks, &c.

285. On cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel, and goods of similar description or used for like purposes, and on knit wearing apparel, composed wholly or in part of wool, worsted, the hair of the camel, goat, alpaca, or other animals, made up or manufactured wholly or in part, fifty per centum ad valorem.

Webbings, &c.

286. On webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings, laces, embroideries, head nets, nettings and veilings, buttons, or barrel buttons, or buttons of other forms, for tassels or ornaments, any of the foregoing which are elastic or nonelastic, made of wool, worsted, the hair of the camel, goat, alpaca, or other animals, or of which wool, worsted, the hair of the camel, goat, alpaca, or other animals is a component material, fifty per centum ad valorem.

Carpets.

287. Aubusson, Axminster, Moquette, and Chenille carpets, figured or plain, carpets woven whole for rooms, and all carpets or carpeting of like character or description, and oriental, Berlin, and other similar rugs, forty per centum ad valorem.

288. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

289. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, forty per centum ad valorem.

290. Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, forty per centum ad valorem.

291. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, forty-two and one-half per centum ad valorem.

292. Treble ingrain, three-ply, and all chain Venetian carpets, thirty-two and one-half per centum ad valorem.

293. Wool Dutch and two-ply ingrain carpets, thirty per centum ad valorem.

294. Druggets and bockings, printed, colored, or otherwise, felt carpeting, figured or plain, thirty per centum ad valorem.

295. Carpets and carpeting of wool, flax, or cotton, or composed in part of either, not specially provided for in this Act, thirty per centum ad valorem.

Mats, &c.

296. Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting made wholly or in part of wool, and not specially provided for in this Act, shall be subjected to the rate of duty herein imposed on carpets or carpetings of like character or description.

In effect January 1, 1895.

297. The reduction of the rates of duty herein provided for manufactures of wool shall take effect January first, eighteen hundred and ninety-five.

SCHEDULE L.—SILKS AND SILK GOODS.

SCHEDULE L.—Silks and silk goods.

Partly manufactured.

298. Silk partially manufactured from cocoons or from waste silk, and not further advanced or manufactured than carded or combed silk, twenty per centum ad valorem. Thrown silk, not more advanced than singles, tram, organzine, sewing silk, twist, floss, and silk threads or yarns of every description, and spun silk in skeins, cops, warps, or on beams, thirty per centum ad valorem.

Velvets, &c.

299. Velvets, chenilles, or other pile fabrics, composed of silk, or of which silk is the component material of chief value, one dollar and fifty cents per pound; plushes, composed of silk, or of which silk is the component material of chief value, one dollar per pound; but in no case shall the foregoing articles pay a less rate of duty than fifty per centum ad valorem.

Webbings, &c.

300. Webbings, gorings, suspenders, braces, beltings, bindings, braids, galloons, fringes, cords, and tassels, any of the foregoing which are elastic or non elastic, buttons, and ornaments, made of silk, or of which silk is the component material of chief value, forty-five per centum ad valorem.

Laces, &c.

301. Laces and articles made wholly or in part of lace, and embroideries, including articles or fabrics embroidered by hand or machinery, handkerchiefs, neck rufflings and ruchings, nettings and veilings, clothing ready made, and articles of wearing apparel of every description, including knit goods made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, composed of silk, or of which silk is the component material of chief value, and beaded silk goods, not specially provided for in this Act, fifty per centum ad valorem.

Other manufactures.

302. All manufactures of silk, or of which silk is the component material of chief value, including those having India rubber as a component material, not specially provided for in this Act, forty-five per centum ad valorem.

SCHEDULE M.—PULP, PAPERS, AND BOOKS.

SCHEDULE M.—Pulp papers, and books.

Pulp and paper

PULP AND PAPER:

303. Mechanically-ground wood pulp and chemical wood pulp unbleached or bleached, ten per centum ad valorem.

304. Sheathing paper and roofing-felt, ten per centum ad valorem.

306. Printing paper, unsized, sized or glued, suitable only for books and newspapers, fifteen per centum ad valorem.

307. Papers known commercially as copying paper, filtering paper, silver paper, and tissue paper, white, printed, or colored, made up in copying books, reams, or in any other form, thirty-five per centum ad valorem; albumenized or sensitized paper, and writing paper and envelopes embossed, engraved, printed or ornamented, thirty per centum ad valorem.

Prints.

308. Parchment papers, and surface-coated papers, and manufactures thereof, cardboards, and photograph, autograph, and scrap albums, wholly or partially manufactured, thirty per centum ad valorem. Lithographic prints from either stone or zinc, bound or unbound (except cigar labels and bands, lettered or blank, music, and illustrations when forming a part of a periodical or newspaper and accompanying the same, or if bound in, or forming part of printed books), on paper or other material not exceeding eight-thousandths of an inch in thickness, twenty cents per pound; on paper or other material exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and exceeding thirty-five square inches cutting size in dimensions, eight cents per pound; prints exceeding eight-thousandths of an inch and not exceeding twenty-thousandths of an inch in thickness, and not exceeding thirty-five square inches cutting size in dimensions, five cents per pound; lithographic prints from either stone or zinc on

cardboard or other material, exceeding twenty-thousandths of an inch in thickness, six cents per pound; lithographic cigar labels and bands, lettered or blank, printed from either stone or zinc, if printed in less than ten colors, but not including bronze or metal leaf printing, twenty cents per pound; if printed in ten or more colors, or in bronze printing, but not including metal leaf printing, thirty cents per pound; if printed in whole or in part in metal leaf, forty cents per pound.

Manufactures of paper.

MANUFACTURES OF PAPER:

309. Paper envelopes, twenty per centum ad valorem.

310. Paper hangings and paper for screens or fireboards, writing paper, drawing paper, and all other paper not specially provided for in this act, twenty per centum ad valorem.

Books, &c. Post, p. 441, this vol.

311. Blank books of all kinds, twenty per centum ad valorem; books, including pamphlets and engravings, bound or unbound, photographs, etchings, maps, music, charts, and all printed matter not specially provided for in this Act, twenty-five per centum ad valorem.

312. Playing cards, in packs not exceeding fifty-four cards and at a like rate for any number in excess, ten cents per pack and fifty per centum ad valorem.

313. Manufactures of paper, or of which paper is the component material of chief value, not specially provided for in this Act, twenty per centum ad valorem.

SCHEDULE N.—Sundries.

SCHEDULE N.—SUNDRIES.

Hair pencils, &c.

314. Hair pencils, brushes and feather dusters, thirty-five per centum ad valorem; brooms, twenty per centum ad valorem; bristles, sorted, bunched, or prepared in any manner, seven and one-half cents per pound.

Buttons.

BUTTONS AND BUTTON FORMS:

315. Button forms: Lastings, mohair, cloth, silk, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.

316. Buttons commercially known as agate buttons, twenty-five per centum ad valorem; pearl and shell buttons, wholly or partially manufactured, one cent per line button measure of one-fortieth of one inch per gross and fifteen per centum ad valorem.

317. Buttons of ivory, vegetable ivory, glass, bone or horn, wholly or partially manufactured, thirty-five per centum ad valorem.

318. Shoe buttons, made of paper, board, papier maché, pulp, or other similar material not specially provided for in this Act, twenty-five per centum ad valorem.

Coal.

318½. Coal, bituminous and shale, forty cents per ton; coal slack or culm such as will pass through a half-inch screen, fifteen cents per ton.

318¾. Coke, fifteen per centum ad valorem.

319. Corks, wholly or partially manufactured, ten cents per pound.

320. Dice, draughts, chess-men, chess-balls, and billiard, pool, and bagatelle balls, of ivory, bone, or other materials, fifty per centum ad valorem.

Dolls, &c.

321. Dolls, doll heads, toy marbles of whatever material composed, and all other toys not composed of rubber, china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this Act, twenty-five per centum ad valorem. This paragraph shall not take effect until January first, eighteen hundred and ninety-five.

In effect January 1, 1895.

322. Emery grains, and emery manufactured, ground, pulverized, or refined, eight-tenths of one cent per pound.

Explosive substances.

EXPLOSIVE SUBSTANCES:

323. Fire-crackers of all kinds, fifty per centum ad valorem, but no allowance shall be made for tare or damage thereon.

324. Fulminates, fulminating powders, and like articles, not specially provided for in this Act, thirty per centum ad valorem.

325. Gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, five cents per pound; valued above twenty cents per pound, eight cents per pound.

326. Matches, friction or lucifer, of all descriptions, twenty per centum ad valorem.

326½. Musical instruments or parts thereof (except pianoforte actions and parts thereof), strings for musical instruments not otherwise enumerated, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes, twenty-five per centum ad valorem.

327. Percussion caps, thirty per centum ad valorem; blasting caps, two dollars and seven cents per thousand caps.

328. Feathers and downs of all kinds, when dressed, colored, or manufactured, including quilts of down and other manufactures of down, and also including dressed and finished birds suitable for millinery ornaments, and artificial and ornamental feathers, fruits, grains, leaves, flowers, and stems, or parts thereof, of whatever material composed, suitable for millinery use, not specially provided for in this Act, thirty-five per centum ad valorem.

329. Furs, dressed on the skin but not made up into articles, twenty per centum ad valorem; furs not on the skin, prepared for hatters' use, twenty per centum ad valorem.

330. Fans of all kinds, except common palm-leaf fans, forty per centum ad valorem.

331. Gun wads of all descriptions, ten per centum ad valorem.

332. Hair, human, if clean or drawn but not manufactured, twenty per centum ad valorem.

332½. Hair, curled, suitable for beds or mattresses, ten per centum ad valorem.

333. Haircloth known as "crinoline cloth," six cents per square yard.

334. Haircloth known as "hair seating," twenty cents per square yard.

335. Hats for men's, women's, and children's wear, composed of the fur of the rabbit, beaver, or other animals, or of which such fur is the component material of chief value, wholly or partially manufactured, including fur hat bodies, forty per centum ad valorem.

JEWELRY AND PRECIOUS STONES: Jewelry and precious stones.

336. Jewelry: All articles, not specially provided for in this Act, commercially known as "jewelry," and cameos in frames, thirty-five per centum ad valorem.

337. Pearls, including pearls strung but not set, ten per centum ad valorem.

338. Precious stones of all kinds, cut but not set, twenty-five per centum ad valorem; if set, and not specially provided for in this Act, including pearls set thirty per centum ad valorem; imitations of precious stones, not exceeding an inch in dimensions, not set, ten per centum ad valorem. And on uncut precious stones of all kinds, ten per centum ad valorem.

LEATHER, AND MANUFACTURES OF: Leather, and manufactures of.

339. Sole leather, ten per centum ad valorem.

340. Bend or belting leather, and leather not specially provided for in this Act, ten per centum ad valorem.

341. Calfskins, tanned, or tanned and dressed, dressed upper leather, including patent, enameled, and japanned leather, dressed or undressed, and finished; chamois or other skins not specially enumerated or provided for in this Act, twenty per centum ad valorem; bookbinders' calfskins, kangaroo, sheep and goat skins, including lamb and kid skins, dressed and finished, twenty per centum ad valorem; skins for morocco, tanned but

unfinished, ten per centum ad valorem; pianoforte leather and pianoforte action leather, twenty per centum ad valorem; boots and shoes, made of leather, twenty per centum ad valorem.

342. Leather cut into shoe uppers or vamps, or other forms, suitable for conversion into manufactured articles, twenty per centum ad valorem.

Gloves.

343. Gloves made wholly or in part of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

Glace finish.

344. Ladies' or children's "glace" finish, Schmaschen (of sheep origin), not over fourteen inches in length, one dollar per dozen pairs; over fourteen inches and not over seventeen inches in length, one dollar and fifty cents per dozen pairs; over seventeen inches in length, two dollars per dozen pairs; men's "glace" finish, Schmaschen (sheep), three dollars per dozen pairs.

345. Ladies' or children's "glace" finish, lamb or sheep, not over fourteen inches in length, one dollar and seventy-five cents per dozen pairs; over fourteen and not over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; over seventeen inches in length, three dollars and seventy-five cents per dozen pairs. Men's "glace" finish, lamb or sheep, four dollars per dozen pairs.

346. Ladies' or children's "glace" finish, goat, kid, or other leather than of sheep origin, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's "glace" finish, kid, goat, or other leather than of sheep origin, four dollars per dozen pairs.

Sheep, exterior grain surface removed.

347. Ladies' or children's, of sheep origin, with exterior grain surface removed, by whatever name known, not over seventeen inches in length, one dollar and seventy-five cents per dozen pairs; over seventeen inches in length, two dollars and seventy-five cents per dozen pairs; men's, of sheep origin, with exterior surface removed, by whatever name known, four dollars per dozen pairs.

Kid, &c., exterior grain surface removed.

348. Ladies or children's kid, goat, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, not over fourteen inches in length, two dollars and twenty-five cents per dozen pairs; over fourteen inches and not over seventeen inches in length, three dollars per dozen pairs; over seventeen inches in length, four dollars per dozen pairs; men's goat, kid, or other leather than of sheep origin, with exterior grain surface removed, by whatever name known, four dollars per dozen pairs.

Lined.

349. In addition to the foregoing rates, there shall be paid on all leather gloves, when lined, one dollar per dozen pairs.

Tranks.

350. Glove tranks, with or without the usual accompanying pieces, shall pay seventy-five per centum of the duty provided for the gloves in the fabrication of which they are suitable.

Miscellaneous manufactures.

MISCELLANEOUS MANUFACTURES:

351. Manufactures of amber, asbestus, bladders, coral, cork, catgut or whipgut or wormgut, jet, paste, spar, wax, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem.

352. Manufactures of bone, chip, grass, horn, India rubber, palm leaf, straw, weeds, or whalebone, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, twenty-five per centum ad valorem. But the terms grass and straw shall be understood

to mean these substances in their natural form and structure and not the separated fiber thereof.

353. Manufactures of leather, fur, gutta-percha, vulcanized India rubber, known as hard rubber, human hair, papier-mache, plaster of Paris, indurated fiber wares, and other manufactures composed of wood or other pulp, or of which these substances or either of them is the component material of chief value, all of the above not specially provided for in this Act, thirty per centum ad valorem.

354. Manufactures of ivory, vegetable ivory, mother-of-pearl, gelatine, and shell, or of which these substances or either of them is the component material of chief value, not specially provided for in this Act, and manufactures known commercially as bead, beaded or jet trimmings or ornaments, thirty-five per centum ad valorem.

355. Masks, composed of paper or pulp, twenty-five per centum ad valorem.

356. Matting and mats made of cocoa fiber or rattan, twenty per centum ad valorem.

357. Pencils of wood filled with lead or other material, and slate pencils covered with wood, fifty per centum ad valorem; all other slate pencils, thirty per centum ad valorem.

358. Pencil leads not in wood, ten per centum ad valorem.

358½. Photographic dry plates or films, twenty-five per centum ad valorem.

Smokers' articles.

359. Pipes, pipe bowls, of all materials, and all smokers' articles whatsoever, not specially provided for in this Act, including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, fifty per centum ad valorem; all common tobacco pipes and pipe bowls made wholly of clay, valued at not more than fifty cents per gross, ten per centum ad valorem.

360. Umbrellas, parasols, and sunshades, covered with material composed wholly or in part of silk, wool, worsted, the hair of the camel, goat, alpaca, or other animals, or other material than paper, forty-five per centum ad valorem.

STICKS FOR:

361. Umbrellas, parasols, and sunshades, if plain or carved, finished or unfinished, thirty per centum ad valorem.

362. Waste, not specially provided for in this Act, ten per centum ad valorem.

FREE LIST.

Articles exempt from duty.

SEC. 2. On and after the first day of August, eighteen hundred and ninety-four, unless otherwise provided for in this Act, the following articles, when imported, shall be exempt from duty:

363. Acids used for medicinal, chemical, or manufacturing purposes, not especially provided for in this Act.

364. Aconite.

365. Acorns, raw, dried or undried, but unground.

366. Agates, unmanufactured.

367. Albumen.

368. Alizarin, and alizarin colors or dyes, natural or artificial.

369. Amber, and amberoid unmanufactured, or crude gum.

370. Ambergris.

[1]

372. Aniline salts.

Animals.

373. Any animal imported specially for breeding purposes shall be admitted free: *Provided*, That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in the book

Proviso. Registry required.

[1] NOTE.—Item 371 is omitted in the original act, and Supplement to the Revised Statutes.

of record established for that breed, and the Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.

Animals straying.

Cattle, horses, sheep, or other domestic animals which have strayed across the boundary line into any foreign country, or have been or may be driven across such boundary line by the owner for pasturage purposes, together with their increase, may be brought back to the United States free of duty under regulations to be prescribed by the Secretary of the Treasury.

Animals for exhibition, &c.

374. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also, teams of animals, including their harness and tackle and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

Bond.

Immigrants' teams.

Wild animals.

375. Annatto, roucou, rocoa, or orleans, and all extracts of.

376. Antimony ore, crude sulphite of, and antimony, as regulus or metal.

377. Apatite.

380. Argal, or argol, or crude tartar.

381. Arrow root, raw or unmanufactured.

382. Arsenic and sulphide of, or orpiment.

383. Arseniate of aniline.

384. Art educational stops, composed of glass and metal, and valued at not more than six cents per gross.

385. Articles imported by the United States.

386. Articles in a crude state used in dyeing or tanning not specially provided for in this Act.

Articles returned from abroad.

387. Articles the growth, produce, and manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; casks, barrels, carboys, bags, and other vessels of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; also quicksilver flasks or bottles, of either domestic or foreign manufacture, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof, and if any such articles are subject to internal tax at the time of exportation such tax shall be proved to have been paid before exportation and not refunded: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.

Proof of identity, &c.

Provisos.

Payment of duties.

Manufactured tobacco.

388. Asbestos, unmanufactured.

389. Ashes, wood and lye of, and beet-root ashes.

390. Asphaltum and bitumen, crude or dried, but not otherwise manipulated or treated.

391. Asafetida.

Cotton bagging.

392½. Bagging for cotton, gunny cloth, and all similar material suit-

able for covering cotton, composed in whole or in part of hemp, flax, jute, or jute butts.

393. Balm of Gilead.

394. Barks, cinchona or other, from which quinine may be extracted.

395. Baryta, carbonate of, or witherite, and baryta, sulphate of, or barytes, unmanufactured, including barytes earth.

396. Bauxite, or beauxite.

397. Beeswax.

398. Bells, broken, and bell metal broken and fit only to be remanufactured.

399. All binding twine manufactured in whole or in part from New Zealand hemp, istle or Tampico fiber, sisal grass, or sunn, of single ply and measuring not exceeding six hundred feet to the pound, and manila twine not exceeding six hundred and fifty feet to the pound. Binding twine.

400. Bird skins, prepared for preservation, but not further advanced in manufacture.

401. Birds and land and water fowls.

402. Bismuth.

403. Bladders, and all integuments of animals, and fish sounds or bladders, crude, salted for preservation, and unmanufactured, not specially provided for in this Act.

404. Blood, dried.

405. Blue vitriol, or sulphate of copper.

406. Bologna sausages.

407. Bolting cloths, especially for milling purposes, but not suitable for the manufacture of wearing apparel.

408. Bones, crude, or not burned, calcined, ground, steamed, or otherwise manufactured, and bone dust or animal carbon, and bone ash, fit only for fertilizing purposes.

410. Books, engravings, photographs, bound, or unbound, etchings, music, maps, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and scientific books and periodicals devoted to original scientific research, and publications issued for their subscribers by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation and public documents issued by foreign Governments. Books, &c.

411. Books and pamphlets printed exclusively in languages other than English; also books and music, in raised print, used exclusively by the blind.

412. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

413. Books, maps, music, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for educational, philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, subject to such regulations as the Secretary of the Treasury shall prescribe.

414. Books, libraries, usual furniture, and similar household effects of persons or families from foreign countries, if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

416. Brazil paste.

417. Braids, plaits, laces, and similar manufactures composed of straw, chip, grass, palm leaf, willow, osier, or rattan, suitable for making or ornamenting hats, bonnets, and hoods.

418. Brazilian pebble, unwrought or unmanufactured.

419. Breccia, in block or slabs.

420. Bristles, crude, not sorted, bunched, or prepared.

421. Bromine.

422. Broom corn.
423. Bullion, gold or silver.
424. Burgundy pitch.
424½. Burlaps, and bags for grain made of burlaps.
425. Cabbages.
426. Old coins and medals, and other antiquities, but the term "antiquities" as used in this Act shall include only such articles as are suitable for souvenirs or cabinet collections, and which shall have been produced at any period prior to the year seventeen hundred.
427. Cadmium.
428. Calamine.
429. Camphor, crude.
430. Castor or castoreum.
431. Catgut, whipgut, or wormgut, unmanufactured, or not further manufactured than in strings or cords.
432. Cerium.
433. Chalk, unmanufactured.
434. Charcoal.
435. Chicory root, raw, dried, or undried, but unground.
436. Cider.
437. Civet, crude.
438. Chromate of iron or chromic ore.
439. Clay—Common blue clay in casks suitable for the manufacture of crucibles.
441. Coal, anthracite, and coal stores of American vessels, but none shall be unloaded.
443. Coal tar, crude, and all preparations except medicinal coal-tar preparations and products of coal tar, not colors or dyes, not specially provided for in this Act.
444. Cobalt and cobalt ore.
445. Cocculus indicus.
446. Cochineal.
447. Cocoa, or cacao, crude, leaves, and shells of.
448. Coffee.
449. Coins, gold, silver, and copper.
450. Coir, and coir yarn.
451. Copper imported in the form of ores.
452. Old copper, fit only for manufacture, clipping from new copper, and all composition metal of which copper is a component material of chief value not specially provided for in this Act.
453. Copper, regulus of, and black or coarse copper, and copper cement.
454. Copper in plates, bars, ingots, or pigs, and other forms, not manufactured, not specially provided for in this Act.
455. Copperas, or sulphate of iron.
456. Coral, marine, uncut, and unmanufactured.
457. Cork wood or cork bark, unmanufactured.
458. Cotton, and cotton waste or flocks.

Cotton ties.

459. Cotton ties of iron or steel cut to lengths, punched or not punched, with or without buckles, for baling cotton.

460. Cryolite, or kryolith.
461. Cudbear.
462. Curling stones, or quoits, and curling-stone handles.
463. Curry, and curry powder.
464. Cutch.
465. Cuttlefish bone.
466. Dandelion roots, raw, dried, or undried, but unground.

Diamonds.

467. Diamonds; miners', glaziers', and engravers' diamonds not set, and diamond dust or bort, and jewels to be used in the manufacture of watches or clocks.

468. Divi-divi.
469. Dragon's blood.
470. Drugs, such as barks, beans, berries, balsams, buds, bulbs,

bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums and gum resin, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds aromatic, seeds of morbid growth, weeds, and woods used expressly for dyeing; any of the foregoing drugs which are not edible, and which have not been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially provided for in this Act.

471. Eggs of birds, fish, and insects: *Provided, however*, That this shall not be held to include the eggs of game birds the importation of which is prohibited except specimens for scientific collections. Proviso. Game birds' eggs excluded.

472. Emery ore.

473. Ergot.

474. Common palm leaf fans, and palm leaf unmanufactured.

475. Farina.

476. Fashion plates, engraved on steel or copper or on wood, colored or plain.

477. Feathers and downs for beds, and feathers and downs of all kinds, crude or not dressed, colored, or manufactured, not specially provided for in this Act.

478. Feldspar.

479. Felt, adhesive, for sheathing vessels.

480. Fibrin, in all forms.

481. Fish, frozen or packed in ice fresh. Fish.

482. Fish for bait.

483. Fish skins.

484. Flint, flints, and ground flint stones.

485. Floor matting manufactured from round or split straw, including what is commonly known as Chinese matting.

486. Fossils.

487. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.

FRUITS AND NUTS: Fruits and nuts.

489. Fruits, green, ripe, or dried not specially provided for in this Act.

490. Tamarinds.

491. Brazil nuts, cream nuts, palm nuts, and palm-nut kernels not otherwise provided for.

492. Furs, undressed; dressed fur pieces suitable only for use in the manufacture of hatter's fur.

493. Fur skins of all kinds not dressed in any manner.

494. Gambier.

495. Glass, broken, and old glass, which can not be cut for use, and fit only to be remanufactured.

496 Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use: *Provided, however*, That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined. Proviso. Glass disks.

GRASSES AND FIBERS:

497. Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, flax straw, flax not hackled, tow of flax or hemp, hemp not hackled, hemp, flax, jute, and tow wastes, and all other textile grasses or fibrous vegetable substances, unmanufactured or undressed, not specially provided for in this Act.

498. Gold-beaters' molds and gold-beaters' skins.

499. Grease and oils, including cod oil, such as are commonly used in soap-making or in wire-drawing, or for stuffing or dressing leather, and which are fit only for such uses, not specially provided for in this Act.

500. Guano, manures, and all substances expressly used for manure.

501. Gunny bags and gunny cloths, old or refuse, fit only for remanufacture.

503. Gutta-percha, crude.

504. Hair of horse, cattle, and other animals, cleaned or uncleaned,

drawn or undrawn, not specially provided for in this Act; and human hair, raw, uncleaned, and not drawn.

Hides and skins.

505. Hides and skins, raw or uncured, whether dry, salted, or pickled.
506. Hide cuttings, raw, with or without hair, and all other glue stock.
507. Hide rope.
508. Hones and whetstones.
509. Hoofs, unmanufactured.
510. Hop roots for cultivation.
511. Horns, and parts of, unmanufactured, including horn strips and tips.
512. Ice.
513. India rubber, crude, and milk of, and old scrap or refuse India rubber, which has been worn out by use and is fit only for remanufacture.
514. Indigo, and extracts or pastes of, and carmines.
515. Iodine, crude, and resublimed.
516. Ipecac.
517. Iridium.
519. Ivory, sawed or cut into logs, but not otherwise manufactured, and vegetable ivory.
520. Jalap.
521. Jet, unmanufactured.
522. Joss stick, or Joss light.
523. Junk, old.
524. Kelp.
525. Kieserite.
526. Kyanite, or cyanite, and kainite.
527. Lac-dye, crude, seed, button, stick, and shell.
528. Lac spirits.
529. Lactarine.
531. Lava, unmanufactured.
532. Leeches.
533. Lemon juice, lime juice, and sour-orange juice.
534. Licorice root, unground.
535. Lifeboats and life-saving apparatus specially imported by societies incorporated or established to encourage the saving of human life.
536. Lime, citrate of.
537. Lime, chloride of, or bleaching powder.
538. Lithographic stones not engraved.
539. Litmus, prepared or not prepared.
540. Loadstones.
541. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
542. Magnesia, sulphate of, or Epsom salts.
543. Magnesite, or native mineral carbonate of magnesia.
544. Magnesium.
545. Magnets.
546. Manganese, oxide and ore of.
547. Manna.
548. Manuscripts.
549. Marrow, crude.
550. Marsh mallows.
551. Medals of gold, silver, or copper, and other metallic articles manufactured as trophies or prizes, and actually received or bestowed and accepted as honorary distinctions.
553. Meerschaum, crude or unmanufactured.
554. Milk, fresh.

Mineral waters.

555. Mineral waters, all not artificial, and mineral salts of the same, obtained by evaporation, when accompanied by duly authenticated certificate, showing that they are in no way artificially prepared, and are the product of a designated mineral spring; lemonade, soda-water, and all similar waters.
556. Minerals, crude, or not advanced in value or condition by refining

or grinding, or by other process of manufacture, not specially provided for in this Act.

557. Models of inventions and of other improvements in the arts, including patterns for machinery, but no article shall be deemed a model or pattern which can be fitted for use otherwise.

557½. Molasses testing not above forty degrees polariscope test, and containing twenty per centum or less of moisture. Molasses.

558. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this Act.

559. Musk, crude, in natural pods.

560. Myrobolan.

561. Needles, hand-sewing and darning.

562. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications, containing current literature of the day and issued regularly at stated periods, as weekly, monthly, or quarterly.

564. Nux vomica.

565. Oakum.

566. Ocher and ochery earths, sienna and sienna earths, umber and umber earths, not specially provided for in this Act, dry.

567. Oil cake.

568. OILS: Almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender, bergamot, cajeput, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, cotton seed, croton, fennel, Jasmine or Jasimine, Juglandium, Juniper, lavender, lemon, limes, mace, neroli or orange flower, enfleurage grease, nut oil or oil of nuts not otherwise specially provided for in this Act, orange oil, olive oil for manufacturing or mechanical purposes unfit for eating and not otherwise provided for in this Act, ottar of roses, palm and cocoanut, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum red or white, valerian; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products, of such fisheries; petroleum, crude or refined: *Provided*, That if there be imported into the United States crude petroleum, or the products of crude petroleum produced in any country which imposes a duty on petroleum or its products exported from the United States, there shall be levied, paid and collected upon said crude petroleum or its products so imported, forty per centum ad valorem. Oils. Proviso. Petroleum from country imposing duty.

569. Opium, crude or unmanufactured, and not adulterated, containing nine percentum and over of morphia.

570. Orange and lemon peel, not preserved, candied, or otherwise prepared.

571. Orchil, or orchil liquid.

573. Ores, of gold, silver, and nickel, and nickel matte.

574. Osmium.

575. Paintings, in oil or water colors, original drawings and sketches, and artists' proofs of etchings and engravings, and statuary, not otherwise provided for in this Act, but the term "statuary" as herein used shall be understood to include only professional productions, whether round or in relief, in marble, stone, alabaster, wood, or metal, of a statuary or sculptor, and the word "painting," as used in this Act, shall not be understood to include such as are made wholly or in part by stenciling or other mechanical process. Paintings, &c. Definitions.

576. Palladium.

577. Paper stock, crude, of every description, including all grasses, fibers, rags, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, old or refused gunny bags or gunny cloth, and poplar or other woods, fit only to be converted into paper.

578. Paraffine.

579. Parchment and vellum.

580. Pearl, mother of, not sawed or cut, or otherwise manufactured.

581. Pease, green, in bulk or in barrels, sacks, or similar packages.

582. Peltries and other usual goods and effects of Indians passing Peltries, &c., of Indians.

or repassing the boundary line of the United States, under such regulations as the Secretary of the Treasury may prescribe; *Provided*, That this exemption shall not apply to goods in bales or other packages unusual among Indians.

Proviso.
Applicable only to usual bales, &c.

583. Personal and household effects not merchandise of citizens of the United States dying in foreign countries.

584. Pewter and britannia metal, old, and fit only to be re-manufactured.

585. Philosophical and scientific apparatus, utensils, instruments and preparations, including bottles and boxes containing the same; statuary, casts of marble, bronze, alabaster, or plaster of Paris; paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for religious, philosophical, educational, scientific, or literary purposes, or for encouragement of the fine arts, and not intended for sale.

586. Phosphates, crude or native.

587. Plants, trees, shrubs, and vines of all kinds commonly known as nursery stock, not specially provided for in this Act.

588. Plaster of Paris and sulphate of lime, unground.

589. Platina, in ingots, bars, sheets, and wire.

590. Platinum, unmanufactured, and vases, retorts, and other apparatus, vessels, and parts thereof composed of platinum, adapted for chemical uses.

Agricultural implements.

591. Plows, tooth and disk harrows, harvesters, reapers, agricultural drills, and planters, mowers, horserakes, cultivators, threshing machines and cotton gins: *Provided*, That all articles mentioned in this paragraph if imported from a country which lays an import duty on like articles imported from the United States, shall be subject to the duties existing prior to the passage of this Act.

Proviso.
Imports from countries imposing duties.

592. Plumbago.

593. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, and used exclusively for making men's hats.

594. Polishing-stones and burnishing-stones.

Potash.

595. Potash, crude, carbonate of, or "black salts." Caustic potash, or hydrate of, including refined in sticks or rolls. Nitrate of potash, or saltpeter, crude. Sulphate of potash, crude or refined. Chlorate of potash. Muriate of potash.

Professional books, &c.

596. Professional books, implements, instruments, and tools of trade, occupation, or employment, in the actual possession at the time of persons arriving in the United States; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel, but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad for temporary use by them in such exhibitions and not for any other person and not for sale and which have been used by them abroad shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may in his discretion extend such period for a further term of six months in case application shall be made therefor.

Theatrical effects.
Bonds.
Proviso.
Extending term.

597. Pulu.

598. Pumice.

(1)

600. Quills, prepared or unprepared, but not made up into complete articles.

601. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.

Regalia, &c.

602. Rags, not otherwise specially provided for in this Act.

[1] NOTE.—This omission occurs in the original act as printed, and also in the Supplement to the Revised Statutes.

603. Regalia and gems, statues, statuary, and specimens or casts of sculpture where specially imported in good faith for the use of any society incorporated or established solely for educational, philosophical, literary, or religious purposes, or for the encouragement of fine arts, or for the use or by order of any college, academy, school, seminary of learning, or public library in the United States; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

604. Rennets, raw or prepared.

605. Saffron and safflower, and extract of, and saffron cake.

606. Sago, crude, and sago flour.

607. Salacine.

608. Salt in bulk, and salt in bags, sacks, barrels, or other packages, but the coverings shall pay the same rate of duty as if imported separately: *Provided*, That if salt is imported from any country whether independent or a dependency which imposes a duty upon salt exported from the United States, then there shall be levied, paid, and collected upon such salt the rate of duty existing prior to the passage of this Act. Salt, &c. Proviso. Imports from countries imposing duty. Vol. 26, p. 583. See p. 345, this vol.

609. Sauerkraut.

610. Sausage skins.

611. Seeds; anise, canary, caraway, cardamom, coriander, cotton, croton, cummin, fennel, fenugreek, hemp, hoarhound, mustard, rape, Saint John's bread or bene, sugar beet, mangel-wurzel, sorghum or sugar cane for seed, and all flower and grass seed; bulbs and roots. not edible; all the foregoing not specially provided for in this Act.

612. Selep, or saloup.

613. Shells of all kinds, not cut, ground, or otherwise manufactured.

614. Shotgun barrels, forged, rough bored.

615. Shrimps and other shellfish, canned or otherwise.

616. Silk, raw, or as reeled from the cocoon, but not doubled, twisted, nor advanced in manufacture in any way.

617. Silk cocoons and silk waste.

618. Silk worm's eggs.

619. Skeletons and other preparations of anatomy.

620. Snails.

621. Soda, nitrate of, or cubic nitrate, and chlorate of.

622. Sulphate of Soda, or salt cake, or niter cake.

623. Sodium.

624. Sparterre, suitable for making or ornamenting hats.

625. Specimens of natural history, botany, and mineralogy, when imported for cabinets or as objects of science, and not for sale.

SPICES:

626. Cassia, cassia vera, and cassia buds, unground. Spices.

627. Cinnamon, and chips of, unground.

628. Cloves and clove stems, unground.

629. Ginger-root, unground and not preserved or candied.

630. Mace.

631. Nutmegs.

632. Pepper, black or white, unground.

633. Pimento, unground.

(1)

635. Spunk.

636. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.

636½. Stamps: Foreign postage or revenue stamps, canceled or uncanceled.

[1] NOTE.—This omission occurs in the original act as printed, and also in the Supplement to the Revised Statutes.

638. Stone and sand: Burr stone in blocks, rough or manufactured, or bound up into millstones; cliff stone, unmanufactured; pumice stone, rotten stone, and sand, crude or manufactured.

639. Storax or styrax.

640. Strontia, oxide of, and protoxide of strontian, and strontianite, or mineral carbonate of strontia.

642. Sulphur, lac or precipitated, and sulphur or brimstone, crude, in bulk, sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing in excess of twenty-five per centum of sulphur, and sulphur not otherwise provided for.

Sulphuric acid. Proviso. From countries imposing import duty. Vol. 26, p. 567. See p. 325, this vol.

643. Sulphuric acid: *Provided*, That upon sulphuric acid imported from any country, whether independent or a dependency, which imposes a duty upon sulphuric acid exported from the United States, there shall be levied, and collected the rate of duty existing prior to the passage of this Act.

644. Sweepings of silver and gold.

645. Tallow and wool grease, including that known commercially as degras or brown wool grease.

646. Tapioca, cassava or cassady.

647. Tar and pitch of wood, and pitch of coal tar.

648. Tea and tea plants.

(1)

650. Teeth, natural, or unmanufactured.

651. Terra alba.

652. Terra japonica.

653. Tin ore, cassiterite or black oxide of tin, and tin in bars, blocks, pigs, or grain or granulated.

654. Tinsel wire, lame, or lahn.

655. Tobacco stems.

656. Tonquin, tonqua, or tonka beans.

657. Tripoli.

658. Turmeric.

659. Turpentine, Venice.

660. Turpentine, spirits of.

661. Turtles.

662. Types, old, and fit only to be remanufactured.

663. Uranium, oxide and salts of.

664. Vaccine virus.

665. Valonia.

666. Verdigris, or subacetate of copper.

667. Wafers, unmedicated, and not edible.

668. Wax, vegetable or mineral.

Wearing apparel.

669. Wearing apparel and other personal effects (not merchandise) of persons arriving in the United States; but this exemption shall not be held to include articles not actually in use and necessary and appropriate for the use of such persons for the purposes of their journey and present comfort and convenience, or which are intended for any other person or persons, or for sale.

671. Whalebone, unmanufactured.

(1)

Wood.

WOOD:

672. Logs, and round unmanufactured timber not specially enumerated or provided for in this Act.

673. Firewood, handle bolts, heading bolts, stave bolts, and shingle bolts, hop poles, fence posts, railroad ties, ship timber, and ship planking, not specially provided for in this Act.

674. Timber, hewn and sawed, and timber used for spars and in building wharves.

675. Timber, squared or sided.

676. Sawed boards, plank, deals, and other lumber, rough or dressed,

[1] NOTE.—These omissions exist in the original act as printed, and also in the Supplement to the Revised Statutes.

except boards, plank, deals and other lumber of cedar, lignum vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all other cabinet woods.

677. Pine clapboards.

678. Spruce clapboards.

679. Hubs for wheels, posts, last blocks, wagon blocks, oar blocks, gun blocks, heading, and all like blocks or sticks, rough hewn or sawed only.

680. Laths.

681. Pickets and palings.

682. Shingles.

683. Staves of wood of all kinds, wood unmanufactured: *Provided*, That all of the articles mentioned in paragraphs six hundred and seventy-two to six hundred and eighty-three, inclusive, when imported from any country which lays an export duty or imposes discriminating stumpage dues on any of them, shall be subject to the duties existing prior to the passage of this Act. Proviso. From countries imposing duties.

684. Woods, namely, cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough or hewn; bamboo and rattan unmanufactured; briar root or briar wood, and similar wood unmanufactured, or not further manufactured than cut into blocks suitable for the articles into which they are intended to be converted; bamboo, reeds, and sticks of partridge, hair wood, pimento, orange, myrtle, and other woods, not otherwise specially provided for in this Act, in the rough, or not further manufactured than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, or walking canes; and India malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

685. All wool of the sheep, hair of the camel, goat, alpaca, and other like animals, and all wool and hair on the skin, noils, yarn waste, card waste, bur waste, slubbing waste, roving waste, ring waste, and all waste, or rags composed wholly or in part of wool, all the foregoing not otherwise herein provided for. Wool.

686. Works of art, the production of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution, or to any State or municipal corporation, or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe. Works of art.

687. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, and photographic pictures, imported for exhibition by any association established in good faith and duly authorized under the laws of the United States, or of any State, expressly and solely for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where applications therefor shall be made. Exhibitions. Bonds. Proviso. Extending time.

688. Works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, and artistic copies of antiquities in metal or other material, hereafter imported in good faith for permanent exhi- Permanent exhibitions.

bition at a fixed place by any society or institution established for the encouragement of the arts or of science, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not intended for sale, nor for any other purpose than herein expressed; but bonds shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding section shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

Bonds.

Proviso.
Commercial associations, &c.

689. Yams.

690. Zaffer.

Duty of raw articles, &c., not specified. R. S., § 2516, p. 491.

SEC. 3. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles, not enumerated or provided for in this Act, a duty of ten per centum ad valorem; and on all articles manufactured, in whole or in part, not provided for in this Act, a duty of twenty per centum ad valorem.

Manufactures.

Nonenumerated to pay duty on similar articles. R. S., § 2499, p. 458.

SEC. 4. That each and every imported article, not enumerated in this Act, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this Act as chargeable with duty shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this Act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article it shall pay duty at the highest of such rates.

Resembling two, &c., articles to pay highest rate.

Of two or more materials.

"Component material of chief value."

Country of origin and quantity to be marked.

SEC. 5. That all articles of foreign manufacture, such as are usually or ordinarily marked, stamped, branded, or labeled, and all packages containing such or other imported articles, shall, respectively, be plainly marked, stamped, branded, or labeled in legible English words, so as to indicate the country of their origin and the quantity of their contents; and until so marked, stamped, branded, or labeled they shall not be delivered to the importer should any article of imported merchandise be marked, stamped, branded, or labeled so as to indicate a quantity, number, or measurement in excess of the quantity, number, or measurement actually contained in such article, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

Corrections.

Articles simulating domestic trade-marks, &c., not admitted.

SEC. 6. That no article of imported merchandise which shall copy or simulate the name or trade-mark of any domestic manufacture or manufacturer shall be admitted to entry at any custom-house of the United States. And in order to aid the officers of the customs in enforcing this prohibition any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the Department of the Treasury under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the Department facsimiles of such trade marks; and thereupon the Secretary of

Record of trade-marks.

the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

Admission of materials for building ships for foreign trade. R. S., § 2513, p. 491, amended.

SEC. 7. That all materials of foreign production which may be necessary for the construction of vessels built in the United States for foreign account and ownership or for the purpose of being employed in the foreign trade including the trade between the Atlantic and Pacific ports of the United States, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, after the passage of this Act, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purposes no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year except upon the payment to the United States of the duties of which a rebate is herein allowed: *Provided*, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.

Proviso. Foreign vessels not allowed coastwise trade.

Admission free of articles to repair ships in foreign trade. R. S., § 2514, p. 491, amended.

SEC. 8. That all articles of foreign production needed for the repair of American vessels engaged in foreign trade, including the trade between the Atlantic and Pacific ports of the United States, may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

Bonded manufacturing warehouses.

SEC. 9. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty and without having an internal-revenue stamp affixed thereto shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided*, That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further*, That the manufacture of distilled spirits from grain, starch, molasses or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Provisos. Bond. Spirits not permitted.

Exemption from tax on exportations.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the supervision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Transfer of materials to warehouse.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

Machinery, &c., excluded.

Supervision of articles withdrawn.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or ladening for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel. All labor performed and services rendered under these provisions shall be under the supervision

of a duly designated officer of the customs and at the expense of the manufacturer.

Accounts and returns.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturer containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Statement of manufacture, &c.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Transfer for exportation.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom.

Regulations.
R. S., §3433, p. 676.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

Importing obscene books, lottery tickets, &c., prohibited.
S. L., vol. 26, p. 614.
See p. 370, sec. 11, this vol.

SEC. 10. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

Detention of prohibited goods.

Proviso.
Drugs in bulk.

Penalty to officer, &c., aiding violations.

SEC. 11. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than five thousand dollars, or by imprisonment at hard labor for not more than ten years, or both.

Proceedings for seizure, &c.

SEC. 12. That any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

SEC. 13. That machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.

Machinery for repair admitted without paying duty.
R. S., § 2511, p. 490.
See p. 371, § 14, this vol.
Ante, 232.

SEC. 14. That a discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled, by treaty or any Act of Congress, to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.

Discriminating duty on goods in foreign vessels.
R. S., § 2502, p. 459; 30 June, 1864, ch. 171, § 17, vol. 13, p. 215. See p. 216, this vol.
Treaty, &c., exceptions.

SEC. 15. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

Importations only in American ships or of country of origin.
R. S., § 2497, p. 458; 1 March, 1817, ch. 31, §§ 1, 2, vol. 3, p. 351.
Penalty.

SEC. 16. That the preceding section shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

Exceptions.
R. S., § 2498, p. 458.

SEC. 17. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

Importing neat cattle and hides prohibited.
Proviso.
Admission in absence of disease, &c.
R. S., § 2493, p. 457, amended.
S. L., vol. 14, p. 4.
Regulations.

SEC. 18. That any person convicted of a willful violation of any of the provisions of the preceding section shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

Penalty.
R. S., § 2495, p. 458.

SEC. 19. That upon the reimportation of articles once exported of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded

Reimported articles allowed drawbacks, &c.
R. S., § 2500, p. 459.
See p. 226, this vol., sec. 17.

warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported.

Free entry from abandoned sunken vessels after two years.
R. S., § 2507, p. 490, amended. See appendix, this vol., for act March 3, 1843.

SEC. 20. That whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

Smelting works may be made bonded warehouses.
Stat. L., vol. 26, p. 617. See p. 374 this vol., sec. 24.
Proviso.
Bonds.
Entry of ores, &c., in bond.

SEC. 21. That the works of manufacturers engaged in smelting or refining metals, or both smelting and refining, in the United States may be designated as bonded warehouses under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That such manufacturers shall first give satisfactory bonds to the Secretary of the Treasury. Ores or metals in any crude form requiring smelting or refining to make them readily available in the arts, imported into the United States to be smelted or refined and intended to be exported in a refined but unmanufactured state, shall, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages or in bulk from the vessel or other vehicle on which they have been imported, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such smelting or refining, or both, may be carried on, for the purpose of being smelted or refined, or both, without payment of duties thereon, and may there be smelted or refined, together with other metals of home or foreign production: *Provided*, That each day a quantity of refined metal equal to the amount of imported metal smelted or refined that day shall be set aside, and such metal so set aside shall not be taken from said works except for transportation to another bonded warehouse or for exportation, under the direction of the proper officer having charge thereof as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and the name of vessel or other vehicle by which it was imported, with such additional particulars as may from time to time be required, shall be received by the collector of customs as sufficient evidence of the exportation of the metal, or it may be removed under such regulations as the Secretary of the Treasury may prescribe, upon entry and payment of duties, for domestic consumption. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer.

Quantity of refined metal to be daily set aside for export, &c.

Supervision.

Drawbacks.

SEC. 22. That where imported materials on which duties have been paid are used in the manufacture of articles manufactured or produced in the United States, there shall be allowed on the exportation of such articles a drawback equal in amount to the duties paid on the materials used, less one per centum of such duties: *Provided*, That when the articles exported are made in part from domestic materials the imported materials, or the parts of the articles made from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further*, That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom

Provisos.
Articles partly of domestic material.

Existing law.

Identifying imported articles.

such manufacturer, producer, exporter, or agent shall in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

Custom-house brokers.

SEC. 23. That the collector or chief officer of the customs at any port of entry or delivery shall issue a license to any reputable and competent person desiring to transact business as a custom-house broker. Such license shall be granted for a period of one year, and may be revoked for cause at any time by the Secretary of the Treasury. From and after the first day of August, eighteen hundred and ninety-four, no person shall transact business as a custom-house broker without a license granted in accordance with this provision; but this Act shall not be so construed as to prohibit any importer from transacting business at a custom-house pertaining to his own importations.

Licenses required.

Manufactures by convict labor forbidden entry.

SEC. 24. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized to prescribe such regulations as may be necessary for the enforcement of this provision.

Value of foreign coins.

SEC. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this Act and thereafter quarterly on the first day of January, April, July, and October in each year. And the values so proclaimed shall be followed in estimating the value of all foreign merchandise exported to the United States during the quarter for which the value is proclaimed, and the date of the consular certification of any invoice shall, for the purposes of this section, be considered the date of exportation: *Provided*, That the Secretary of the Treasury may order the reliquidation of any entry at a different value, whenever satisfactory evidence shall be produced to him showing that the value in United States currency of the foreign money specified in the invoice was, at the date of certification, at least ten per centum more or less than the value proclaimed during the quarter in which the consular certification occurred.

Quarterly circular.

Invoices to be estimated from circular.

Provisos.

Reliquidation of excess.

Cigars.

SEC. 26. That section twenty-eight hundred and four of the Revised Statutes be amended so as to read:

Entry.
R. S., § 2804, p. 542 amended.

"SEC. 2804. No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected and a stamp affixed to each box indicating such inspection, and also a serial number to be recorded in the custom-house. And the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect."

Serial number, instead of date, on stamp.

Income tax.

Two per cent on yearly gains, &c., above $4,000, from 1895 to 1900.

(*a*) SEC. 27. That from and after the first day of January, eighteen hundred and ninety-five, and until the first day of January, nineteen hundred, there shall be assessed, levied, collected, and paid annually upon the gains, profits, and income received in the preceding calendar year

NOTE.—(*a*) Sections 27 to 37 of this act, providing for a tax on incomes, were by decisions rendered by the Supreme Court April 8 and May 20, 1895, held to be unconstitutional and void, as levying a direct tax, not apportioned among the several States, as required by the Constitution, article 1, section 2, clause 3, and section 9, clause 4 (157 U. S., 429).

A previous income tax was provided for by 1861, Aug. 5, ch. 45, sections 49 to 51 (12 Stat. L., 309), which was amended, continued in force, or superseded by 1862, July 1, sections 89–114 (12 Stat. L., 473); by 1864, June 30, ch. 173, sections 116–150 (13 Stat. L., 281); by 1865, March 3, ch. 78, sec. 1 (13 Stat. L., 379); by 1866, July 13, ch. 184, sec. 9 (14 Stat. L., 137); by 1867, March 2, ch. 169, sec. 13 (14 Stat. L., 480); by 1870, July 14, ch. 255, sections 6–17 (16 Stat. L., 257); and expired in 1871.

by every citizen of the United States, whether residing at home or abroad, and every person residing therein, whether said gains, profits, or income be derived from any kind of property, rents, interest, dividends, or salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, a tax of two per centum on the amount so derived over and above four thousand dollars, and a like tax shall be levied, collected, and paid annually upon the gains, profits, and income from all property owned and of every business, trade, or profession carried on in the United States by persons residing without the United States. And the tax herein provided for shall be assessed, by the Commissioner of Internal Revenue and collected, and paid upon the gains, profits, and income for the year ending the thirty-first day of December next preceding the time for levying, collecting, and paying said tax.

Estimating income.

SEC. 28. That in estimating the gains, profits, and income of any person there shall be included all income derived from interest upon notes, bonds, and other securities, except such bonds of the United States the principal and interest of which are by the law of their issuance exempt from all Federal taxation; profits realized within the year from sales of real estate purchased within two years previous to the close of the year for which income is estimated; interest received or accrued upon all notes, bonds, mortgages, or other forms of indebtedness bearing interest, whether paid or not, if good and collectible, less the interest which has become due from said person or which has been paid by him during the year; the amount of all premium on bonds, notes, or coupons; the amount of sales of live stock, sugar, cotton, wool, butter, cheese, pork, beef, mutton, or other meats, hay, and grain, or other vegetable or other productions, being the growth or produce of the estate of such person, less the amount expended in the purchase or production of said stock or produce, and not including any part thereof consumed directly by the family; money and the value of all personal property acquired by gift or inheritance; all other gains, profits, and income derived from any source whatever except that portion of the salary, compensation, or pay received for services in the civil, military, naval, or other service of the United States, including Senators, Representatives, and Delegates in Congress, from which the tax has been deducted, and except that portion of any salary upon which the employer is required by law to withhold, and does withhold the tax and pays the same to the officer authorized to receive it. In computing incomes the necessary expenses actually incurred in carrying on any business, occupation, or profession shall be deducted and also all interest due or paid within the year by such person on existing indebtedness. And all national, State, county, school, and municipal taxes, not including those assessed against local benefits, paid within the year shall be deducted from the gains, profits, or income of the person who has actually paid the same, whether such person be owner, tenant, or mortgagor; also losses actually sustained during the year, incurred in trade or arising from fires, storms, or shipwreck, and not compensated for by insurance or otherwise, and debts ascertained to be worthless, but excluding all estimated depreciation of values and losses within the year on sales of real estate purchased within two years previous to the year for which income is estimated: *Provided*, That no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate: *Provided further*, That only one deduction of four thousand dollars shall be made from the aggregate income of all the members of any family, composed of one or both parents, and one or more minor children, or husband and wife; that guardians shall be allowed to make a deduction in favor of each and every ward, except that in case where two or more wards are comprised in one family, and have joint property interests, the aggregate deduction in their favor shall not exceed four thousand dollars: *And provided further*, That in cases where the salary or other compensation paid to any person in the

Real estate sales.

Interest from loans, &c.

Sales.

Gifts, &c.

Official Federal salaries excepted.

Deductions.

Provisos.

Payments for improvements excepted

Only one deduction for a family, &c.

Salaries to be included with other gains.

employment or service of the United States shall not exceed the rate of four thousand dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or other compensation shall be included in estimating the annual gains, profits, or income of the person to whom the same shall have been paid, and shall include that portion of any income or salary upon which a tax has not been paid by the employer, where the employer is required by law to pay on the excess over four thousand dollars: *Provided also*, That in computing the income of any person, corporation, company, or association there shall not be included the amount received from any corporation, company, or association as dividends upon the stock of such corporation, company, or association if the tax of two per centum has been paid upon its net profits by said corporation, company, or association as required by this Act.

Tax-paid dividends excepted.

SEC. 29. That it shall be the duty of all persons of lawful age having an income of more than three thousand five hundred dollars for the taxable year, computed on the basis herein prescribed, to make and render a list or return, on or before the day provided by law, in such form and manner as may be directed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to the collector or a deputy collector of the district in which they reside, of the amount of their income, gains, and profits, as aforesaid; and all guardians and trustees, executors, administrators, agents, receivers, and all persons or corporations acting in any fiduciary capacity, shall make and render a list or return, as aforesaid, to the collector or a deputy collector of the district in which such person or corporation acting in a fiduciary capacity resides or does business, of the amount of income, gains, and profits of any minor or person for whom they act, but persons having less than three thousand five hundred dollars income are not required to make such report; and the collector or deputy collector, shall require every list or return to be verified by the oath or affirmation of the party rendering it, and may increase the amount of any list or return if he has reason to believe that the same is understated; and in case any such person having a taxable income shall neglect or refuse to make and render such list and return, or shall render a willfully false or fraudulent list or return, it shall be the duty of the collector or deputy collector, to make such list, according to the best information he can obtain, by the examination of such person, or any other evidence, and to add fifty per centum as a penalty to the amount of the tax due on such list in all cases of willful neglect or refusal to make and render a list or return; and in all cases of a willfully false or fraudulent list or return having been rendered to add one hundred per centum as a penalty to the amount of tax ascertained to be due, the tax and the additions thereto as a penalty to be assessed and collected in the manner provided for in other cases of willful neglect or refusal to render a list or return, or of rendering a false or fraudulent return: *Provided*, That any person, or corporation in his, her, or its own behalf, or as such fiduciary, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, that he, she, or his or her, or its ward or beneficiary, was not possessed of an income of four thousand dollars, liable to be assessed according to the provisions of this Act; or may declare that he, she, or it, or his, her, or its ward or beneficiary has been assessed and has paid an income tax elsewhere in the same year, under authority of the United States, upon all his, her, or its income, gains, or profits, and upon all the income, gains, or profits for which he, she, or it is liable as such fiduciary, as prescribed by law; and if the collector or deputy collector shall be satisfied of the truth of the declaration, such person or corporation shall thereupon be exempt from income tax in the said district for that year; or if the list or return of any person or corporation, company, or association shall have been increased by the collector or deputy

Returns by persons receiving more than $3,500 a year.

Trustees, &c.

Verification.

Return by collector &c.

Penalty for refusal.

Penalty for fraudulent returns.

Proviso.
Declarations for exemptions before collector, &c.

Increases by collectors.

collector, such person or corporation, company, or association may be permitted to prove the amount of income liable to be assessed; but such proof shall not be considered as conclusive of the facts, and no deductions claimed in such cases shall be made or allowed until approved by the collector or deputy collector. Any person or company, corporation, or association feeling aggrieved by the decision of the deputy collector, in such cases may appeal to the collector of the district, and his decision thereon, unless reversed by the Commissioner of Internal Revenue, shall be final. If dissatisfied with the decision of the collector such person or corporation, company, or association may submit the case, with all the papers, to the Commissioner of Internal Revenue for his decision, and may furnish the testimony of witnesses to prove any relevant facts having served notice to that effect upon the Commissioner of Internal Revenue, as herein prescribed.

Appeal from deputy collectors.

Appeal from collector.

Such notice shall state the time and place at which, and the officer before whom, the testimony will be taken; the name, age, residence, and business of the proposed witness, with the questions to be propounded to the witness, or a brief statement of the substance of the testimony he is expected to give: *Provided*, That the Government may at the same time and place take testimony upon like notice to rebut the testimony of the witnesses examined by the person taxed.

Notice on appeal to Commissioner.

Provisos.
Rebuttal.

The notice shall be delivered or mailed to the Commissioner of Internal Revenue a sufficient number of days previous to the day fixed for taking the testimony, to allow him, after its receipt, at least five days, exclusive of the period required for mail communication with the place at which the testimony is to be taken, in which to give, should he so desire, instructions as to the cross-examination of the proposed witness.

Delivery of notice.

Whenever practicable, the affidavit or deposition shall be taken before a collector or deputy collector of internal revenue, in which case reasonable notice shall be given to the collector or deputy collector of the time fixed for taking the deposition or affidavit:

Depositions, &c.

Provided further, That no penalty shall be assessed upon any person or corporation, company, or association for such neglect or refusal or for making or rendering a willfully false or fraudulent return, except after reasonable notice of the time and place of hearing, to be prescribed by the Commissioner of Internal Revenue so as to give the person charged an opportunity to be heard.

Notice before assessing penalty.

SEC. 30. The taxes on incomes herein imposed shall be due and payable on or before the first day of July in each year; and to any sum or sums annually due and unpaid after the first day of July as aforesaid, and for ten days after notice and demand thereof by the collector, there shall be levied, in addition thereto, the sum of five per centum on the amount of taxes unpaid, and interest at the rate of one per centum per month upon said tax from the time the same becomes due, as a penalty, except from the estates of deceased, insane, or insolvent persons.

Income tax payable July 1.
Penalty for default.

SEC. 31. Any nonresident may receive the benefit of the exemptions hereinbefore provided for by filing with the deputy collector of any district a true list of all his property and sources of income in the United States and complying with the provisions of section twenty-nine of this Act as if a resident. In computing income he shall include all income from every source, but unless he be a citizen of the United States he shall only pay on that part of the income which is derived from any source in the United States. In case such nonresident fails to file such statement, the collector of each district shall collect the tax on the income derived from property situated in his district, subject to income tax, making no allowance for exemptions, and all property belonging to such nonresident shall be liable to distraint for tax: *Provided*, That nonresident corporations shall be subject to the same laws as to tax as resident corporations, and the collection of the tax shall be made in the same manner as provided for collections of taxes against nonresident persons.

Exemptions by nonresidents.

Assessment by collector.

Proviso.
Nonresident corporations.

SEC. 32. That there shall be assessed, levied, and collected, except as herein otherwise provided, a tax of two per centum annually on the

Tax on net profits of corporations.

net profits or income above actual operating and business expenses, including expenses for materials purchased for manufacture or bought for resale, losses, and interest on bonded and other indebtedness of all banks, banking institutions, trust companies, saving institutions, fire, marine, life, and other insurance companies, railroad, canal, turnpike, canal navigation, slack water, telephone, telegraph, express, electric light, gas, water, street railway companies, and all other corporations, companies, or associations doing business for profit in the United States, no matter how created and organized, but not including partnerships.

Payable July 1.

That said tax shall be paid on or before the first day of July in each year; and if the president or other chief officer of any corporation, company, or association, or in the case of any foreign corporation, company, or association, the resident manager or agent shall neglect or refuse to file with the collector of the internal-revenue district in which said corporation, company, or association shall be located or be engaged in business, a statement verified by his oath or affirmation, in such form as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, showing the amount of net profits or income received by said corporation, company, or association during the whole calendar year last preceding the date of filing said statement as hereinafter required, the corporation, company, or association making default shall forfeit as a penalty the sum of one thousand dollars and two per centum on the amount of taxes due, for each month until the same is paid, the payment of said penalty to be enforced as provided in other cases of neglect and refusal to make return of taxes under the internal-revenue laws.

Penalty for failing to file sworn statement.

Amounts included in profits.

The net profits or income of all corporations, companies, or associations shall include the amounts paid to shareholders, or carried to the account of any fund, or used for construction, enlargement of plant, or any other expenditure or investment paid from the net annual profits made or acquired by said corporations, companies, or associations.

Corporations excepted; States, &c.

That nothing herein contained shall apply to States, counties, or municipalities; nor to corporations, companies, or associations organized and conducted solely for charitable, religious, or educational purposes, including fraternal beneficiary societies, orders, or associations operating upon the lodge system and providing for the payment of life, sick, accident, and other benefits to the members of such societies, orders, or associations and dependents of such members; nor to the stocks, shares, funds, or securities held by any fiduciary or trustee for charitable, religious, or educational purposes; nor to building and loan associations or companies which make loans only to their shareholders; nor to such savings banks, savings institutions or societies as shall, first, have no stockholders or members except depositors and no capital except deposits; secondly, shall not receive deposits to an aggregate amount, in any one year, of more than one thousand dollars from the same depositor; thirdly, shall not allow an accumulation or total of deposits, by any one depositor, exceeding ten thousand dollars; fourthly, shall actually divide and distribute to its depositors, ratably to deposits, all the earnings over the necessary and proper expenses of such bank, institution, or society, except such as shall be applied to surplus; fifthly, shall not possess, in any form, a surplus fund exceeding ten per centum of its aggregate deposits; nor to such savings banks, savings institutions, or societies composed of members who do not participate in the profits thereof and which pay interest or dividends only to their depositors; nor to that part of the business of any savings bank, institution, or other similar association having a capital stock, that is conducted on the mutual plan solely for the benefit of its depositors on such plan, and which shall keep its accounts of its business conducted on such mutual plan separate and apart from its other accounts.

Charitable societies, &c.

Building associations.

Mutual savings banks.

Mutual insurance companies.

Nor to any insurance company or association which conducts all its business solely upon the mutual plan, and only for the benefit of its

policy holders or members, and having no capital stock and no stock or shareholders, and holding all its property in trust and in reserve for its policy holders or members; nor to that part of the business of any insurance company having a capital stock and stock and shareholders, which is conducted on the mutual plan, separate from its stock plan of insurance, and solely for the benefit of the policy holders and members insured on said mutual plan, and holding all the property belonging to and derived from said mutual part of its business in trust and reserve for the benefit of its policy holders and members insured on said mutual plan.

Taxes included in corporation expenses.

That all State, county, municipal, and town taxes paid by corporations, companies, or associations, shall be included in the operating and business expenses of such corporations, companies, or associations.

Tax on Government salaries.

SEC. 33. That there shall be levied, collected, and paid on all salaries of officers, or payments for services to persons in the civil, military, naval, or other employment or service of the United States, including Senators and Representatives and Delegates in Congress, when exceeding the rate of four thousand dollars per annum, a tax of two per centum on the excess above the said four thousand dollars; and it shall be the duty of all paymasters and all disbursing officers under the Government of the United States, or persons in the employ thereof, when making any payment to any officers or persons as aforesaid, whose compensation is determined by a fixed salary, or upon settling or adjusting the accounts of such officers or persons, to deduct and withhold the aforesaid tax of two per centum; and the pay roll, receipts, or account of officers or persons paying such tax as aforesaid shall be made to exhibit the fact of such payment. And it shall be the duty of the accounting officers of the Treasury Department, when auditing the accounts of any paymaster or disbursing officer, or any officer withholding his salary from moneys received by him, or when settling or adjusting the accounts of any such officer, to require evidence that the taxes mentioned in this section have been deducted and paid over to the Treasurer of the United States, or other officer authorized to receive the same. Every corporation which pays to any employee a salary or compensation exceeding four thousand dollars per annum shall report the same to the collector or deputy collector of his district and said employee shall pay thereon, subject to the exemptions herein provided for, the tax of two per centum on the excess of his salary over four thousand dollars: *Provided*, That salaries due to State, county, or municipal officers shall be exempt from the income tax herein levied.

Deduction by disbursing officers.

Accounts.

Salaries paid by corporations.

Proviso. Exemption.

R. S. § 3167, p. 606, amended.

SEC. 34. That sections thirty-one hundred and sixty-seven, thirty-one hundred and seventy-two, thirty one hundred and seventy-three, and thirty-one hundred and seventy-six of the Revised Statutes of the United States as amended are hereby amended so as to read as follows:

Divulging information received by revenue officers unlawful.

SEC. 3167. That it shall be unlawful for any collector, deputy collector, agent, clerk or other officer or employee of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return by any person or corporation, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof, to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law, any income return or any part thereof or the amount or source of income, profits, losses, or expenditures appearing in any income return; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding one thousand dollars or by imprisonment not exceeding one year, or both, at the discretion of the court; and if the offender be an officer or employe of the United States he shall be dismissed from office and be incapable thereafter of holding any office under the Government.

Publishing income returns unlawful.

Penalty.

Dismissal.

"SEC. 3172. That every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

Inquiries by deputies. R. S., § 3172, p. 608, amended.

"SEC. 3173. That it shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty, special tax, or other tax imposed by law, when not otherwise provided for, in case of a special tax, on or before the thirty-first day of July in each year, in case of income tax on or before the first Monday of March in each year, and in other cases before the day on which the taxes accrue, to make a list or return, verified by oath or affirmation, to the collector or a deputy collector of the district where located, of the articles or objects, including the amount of annual income, charged with a duty or tax, the quantity of goods, wares, and merchandise made or sold, and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable: *Provided*, That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person: *Provided further*, That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post-office a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law, within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person on being notified or required as aforesaid shall refuse or neglect to render such list or return within the time required as aforesaid or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is false or fraudulent, or contains any undervaluation or understatement, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person, or any other person he may deem proper, to appear before him and produce such books, at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, respecting any objects liable to tax or the returns thereof. The collector may summon any person residing or found within the State in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State, he may enter any collection district where such person may be found, and there make the examination herein author-

Annual tax returns. R. S., § 3173, p. 609, amended.

Income tax.

Provisos. List made by revenue officer.

Notice when no return is made.

Preparation of return in case of failure, &c.

Summons, &c.

ized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

Return by revenue officer on refusal, &c., of person.
R. S., §3176, p. 610, amended.

"SEC. 3176. When any person, corporation, company, or association refuses or neglects to render any return or list required by law, or renders a false or fraudulent return or list, the collector or any deputy collector shall make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the income, property, and objects liable to tax owned or possessed or under the care or management of such person, or corporation, company, or association and the Commissioner of Internal Revenue shall assess all taxes not paid by stamps, including the amount, if any, due for special tax, income or other tax, and in case of any return of a false or fraudulent list or valuation intentionally he shall add one hundred per centum to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to such tax. In case of neglect occasioned by sickness or absence as aforesaid the collector may allow such further time for making and delivering such list or return as he may deem necessary, not exceeding thirty days. The amount so added to the tax shall be collected at the same time and in the same manner as the tax unless the neglect or falsity is discovered after the tax has been paid, in which case the amount so added shall be collected in the same manner as the tax; and the list or return so made and subscribed by such collector or deputy collector shall be held prima facie good and sufficient for all legal purposes."

Addition for fraudulent list.

Addition for refusal or neglect.

Sickness or absence.

Collection of additional tax.

Annual return from corporations, &c., doing business for profit.

SEC. 35. That every corporation, company, or association doing business for profit shall make and render to the collector of its collection district, on or before the first Monday of March in every year, beginning with the year eighteen hundred and ninety-five, a full return, verified by oath or affirmation, in such form as the Commissioner of Internal Revenue may prescribe, of all the following matters for the whole calendar year last preceding the date of such return:

Contents.

First. The gross profits of such corporation, company, or association, from all kinds of business of every name and nature.

Second. The expenses of such corporation, company, or association, exclusive of interest, annuities, and dividends.

Third. The net profits of such corporation, company, or association, without allowance for interest, annuities, or dividends.

Fourth. The amount paid on account of interest, annuities, and dividends, stated separately.

Fifth. The amount paid in salaries of four thousand dollars or less to each person employed.

Sixth. The amount paid in salaries of more than four thousand dollars to each person employed and the name and address of each of such persons and the amount paid to each.

Books to be kept by corporations, &c.

SEC. 36. That it shall be the duty of every corporation, company, or association doing business for profit to keep full, regular, and accurate books of account, upon which all its transactions shall be entered from day to day, in regular order, and whenever a collector or deputy collector of the district in which any corporation, company, or association is assessable shall believe that a true and correct return of the income of such corporation, company, or association has not been made, he shall make an affidavit of such belief and of the grounds on which it is founded, and file the same with the Commissioner of Internal Revenue, and if said Commissioner shall, on examination thereof, and after full hearing upon notice given to all parties, conclude there is good ground for such belief he shall issue a request in writing to such corporation, company, or association to permit an inspection of the books of such corporation, company, or association to be made; and if such corporation, company, or association shall refuse to comply with such request, then the collector or deputy collector of the district shall make

Inspection.

Estimate on refusal to exhibit books.

from such information as he can obtain an estimate of the amount of such income and then add fifty per centum thereto, which said assessment so made shall then be the lawful assessment of such income.

Receipts for payment of other than stamp taxes.

SEC. 37. That it shall be the duty of every collector of internal revenue, to whom any payment of any taxes other than the tax represented by an adhesive stamp or other engraved stamp is made under the provisions of this Act, to give to the person making such payment a full written or printed receipt, expressing the amount paid and the particular account for which such payment was made; and whenever such payment is made such collector shall, if required, give a separate receipt for each tax paid by any debtor, on account of payments made to or to be made by him to separate creditors in such form that such debtor can conveniently produce the same separately to his several creditors in satisfaction of their respective demands to the amounts specified in such receipts; and such receipts shall be sufficient evidence in favor of such debtor, to justify him in withholding the amount therein expressed from his next payment to his creditor; but such creditor may, upon giving to his debtor a full written receipt, acknowledge the payment to him of whatever sum may be actually paid, and accepting the amount of tax paid as aforesaid (specifying the same) as a further satisfaction of the debt to that amount, require the surrender to him of such collector's receipt.

Acceptance of receipt by creditor.

Playing cards. Stamp tax of 2 cents a pack.

SEC. 38. That on and after the first day of August, eighteen hundred and ninety-four, there shall be levied, collected, and paid, by adhesive stamps, a tax of two cents for and upon every pack of playing cards containing not more than fifty-four cards, manufactured and sold or removed, and also upon every pack in the stock of any dealer on and after that date; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make regulations as to dies and adhesive stamps.

Canceling stamps.

SEC. 39. That in all cases where an adhesive stamp is used for denoting the tax imposed by this Act upon playing cards, except as hereinafter provided, the person using or affixing the same shall write thereon the initials of his name and the date on which such stamp is attached or used, so that it may not again be used. And every person who fraudulently makes use of an adhesive stamp to denote any tax imposed by this Act without so effectually canceling and obliterating such stamp shall forfeit the sum of fifty dollars. The Commissioner of Internal Revenue is authorized to prescribe such method for the cancellation of stamps as substitute for, or in addition to the method prescribed in this section as he may deem expedient and effectual. And he is authorized, in his discretion, to make the application of such method imperative upon the manufacturers of playing cards.

Penalty for fraudulent stamps.

Method of canceling.

Manufacturers to register.

SEC. 40. That every manufacturer of playing cards shall register with the collector of the district his name or style, place of residence, trade, or business, and the place where such business is to be carried on, and a failure to register as herein provided and required shall subject such person to a penalty of fifty dollars.

Preparing and furnishing stamps.

SEC. 41. That the Commissioner of Internal Revenue shall cause to be prepared, for payment of the tax upon playing cards, suitable stamps denoting the tax thereon. Such stamps shall be furnished to collectors requiring them, and collectors shall, if there be any manufacturers of playing cards within their respective districts, keep on hand at all times a supply equal in amount to two months' sales thereof, and shall sell the same only to such manufacturers as have registered as required by law and to importers of playing cards, who are required to affix the same to imported playing cards, and to persons who are required by law to affix the same to stocks of playing cards on hand when the tax thereon imposed first takes effect. Every collector shall keep an account of the number and denominate values of the stamps sold by him to each manufacturer and to other persons above described.

Punishment for forging, counterfeiting, &c.

SEC. 42. That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp, die, plate, or other instru-

ment, or any part of any stamp, die, plate, or other instrument which shall have been provided or may hereafter be provided, made, or used in pursuance of the provisions of this Act or of any previous provisions of law on the same subjects, or shall forge, counterfeit, or resemble, or cause or procure to be forged, counterfeited, or resembled the impression or any part of the impression of any such stamp, die, plate, or other instrument, as aforesaid, upon any paper, or shall stamp or mark or cause or procure to be stamped or marked any paper with any such forged or counterfeited stamp, die, plate, or other instrument or part of any stamp, die, plate, or other instrument, as aforesaid, with intent to defraud the United States of any of the taxes hereby imposed

Sales, &c.

or any part thereof; or if any person shall utter, or sell, or expose to sale any paper, article, or thing having thereupon the impression of any such counterfeited stamp, die, plate, or other instrument, or any part of any stamp, die, plate, or other instrument, or any such forged, counterfeited, or resembled impression, or part of impression, as aforesaid, knowing the same to be forged, counterfeited, or resembled; or if any person shall knowingly use or permit the use of any stamp, die, plate, or other instrument which shall have been so provided, made, or used, as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear, or remove, or cause or procure to be cut, torn, or removed, the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of the Act, or of any previous provisions of law on the same subjects, from any paper, or any instrument or writing charged

Reissue, &c.

or chargeable with any of the taxes imposed by law; or if any person shall fraudulently use, join, fix, or place, or cause to be used, joined, fixed, or placed, to, with, or upon any paper, or any instrument or writing charged or chargeable with any of the taxes hereby imposed, any adhesive stamp, or the impression of any stamp, die, plate, or other instrument, which shall have been provided, made, or used in pursuance of law, and which shall have been cut, torn, or removed from any other paper or any instrument or writing charged or chargeable with any

Washing, &c., canceled stamps.

of the taxes imposed by law; or if any person shall willfully remove or cause to be removed, alter or cause to be altered, the canceling or defacing marks on any adhesive stamp, with intent to use the same, or to cause the use of the same, after it shall have been once used, or shall knowingly or willfully sell or buy such washed or restored stamps or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same, or prepare the same with intent for

Having washed, &c., stamps in possession.

the further use thereof; or if any person shall knowingly and without lawful excuse (the proof whereof shall lie on the person accused) have in his possession any washed, restored, or altered stamps, which have been removed from any article, paper, instrument, or writing, then, and in every such case, every person so offending, and every person knowingly and willfully aiding, abetting, or assisting in committing any such offense as aforesaid, shall, on conviction thereof, forfeit the said counterfeit, washed, restored, or altered stamps and the articles upon

Penalty.

which they are placed and be punished by fine not exceeding one thousand dollars, or by imprisonment and confinement to hard labor not exceeding five years, or both, at the discretion of the court. And the fact that any adhesive stamp so bought, sold, offered for sale, used, or had in possession as aforesaid, has been washed or restored by removing or altering the canceling or defacing marks thereon, shall be prima-facie proof that such stamp has been once used and removed by the possessor thereof from some paper, instrument, or writing charged with taxes imposed by law, in violation of the provisions of this section.

Penalty for making, &c., unstamped cards.

SEC. 43. That whenever any person makes, prepares, and sells or removes for consumption or sale, playing cards, whether of domestic manufacture or imported, upon which a tax is imposed by law, without affixing thereto an adhesive stamp denoting the tax before mentioned, he shall incur a penalty of fifty dollars for every omission to affix such

Provisos.

stamp: *Provided*, That playing cards may be removed from the place of

manufacture for export to a foreign country, without payment of tax, or affixing stamps thereto, under such regulations and the filing of such bonds as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe. Export regulations.

SEC. 44. That every manufacturer or maker of playing cards who, after the same are so made, and the particulars hereinbefore required as to stamps have been complied with, takes off, removes, or detaches, or causes, or permits, or suffers to be taken off, or removed, or detached, any stamp, or who uses any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall, for every such article, respectively, in respect of which any such offense is committed, be subject to a penalty of fifty dollars, to be recovered together with the costs thereupon accruing; and every such article or commodity as aforesaid shall also be forfeited. Removing stamps by maker. Penalty.

SEC. 45. That every maker or manufacturer of playing cards who, to evade the tax or duty chargeable thereon, or any part thereof, sells, exposes for sale, sends out, removes, or delivers any playing cards before the duty thereon has been fully paid, by affixing thereon the proper stamp, as provided by law, or who, to evade as aforesaid, hides or conceals, or causes to be hidden or concealed, or removes or conveys away, or deposits, or causes to be removed or conveyed away from or deposited in any place, any such article or commodity, shall be subject to a penalty of fifty dollars, together with the forfeiture of any such article or commodity. Selling without stamps. Penalty.

SEC. 46. That the tax on playing cards shall be paid by the manufacturer thereof. Every person who offers or exposes for sale playing cards, whether the articles so offered or exposed are of foreign manufacture and imported or are of domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamps denoting the tax paid thereon, and all such articles of foreign manufacture shall, in addition to the import duties imposed on the same, be subject to the stamp tax prescribed in this Act. Manufacturer to pay tax. Definition.

SEC. 47. That whenever any article upon which a tax is required to be paid by means of a stamp is sold or removed for sale by the manufacturer thereof, without the use of the proper stamp, in addition to the penalties imposed by law for such sale or removal, it shall be the duty of the Commissioner of Internal Revenue, within a period of not more than two years after such removal or sale, upon such information as he can obtain, to estimate the amount of the tax which has been omitted to be paid, and to make an assessment therefor upon the manufacturer or producer of such article. He shall certify such assessment to the collector, who shall immediately demand payment of such tax, and upon the neglect or refusal of payment by such manufacturer or producer, shall proceed to collect the same in the manner provided for the collection of other assessed taxes. Collection of unpaid stamp tax.

SEC. 48. That on and after the passage of this Act there shall be levied and collected on all distilled spirits in bond at that time, or that have been or that may be then or thereafter produced in the United States, on which the tax is not paid before that day, a tax of one dollar and ten cents on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon: *Provided*, That in computing the tax on any package of spirits all fractional parts of a gallon, less than one-tenth, shall be excluded. Tax on distilled spirits increased to $1.10 a gallon. Proviso. Fractions.

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe and furnish suitable stamps denoting the payment of the internal-revenue tax imposed by this section; and until such stamps are prepared and furnished, the stamps Preparing and furnishing stamps.

now used to denote the payment of the internal-revenue tax on distilled spirits shall be affixed to all packages containing distilled spirits on which the tax imposed by this section is paid; and the Commissioner of Internal Revenue shall, by assessment or otherwise, cause to be collected the tax on any fractional gallon contained in each of such packages as ascertained by the original gauge, or regauge when made, before or at the time of removal of such packages from warehouse or other place of storage; and all provisions of existing laws relating to stamps denoting the payment of internal-revenue tax on distilled spirits, so far as applicable, are hereby extended to the stamps provided for in this section.

Payment of tax.

That the tax herein imposed shall be paid by the distiller of the spirits, on or before their removal from the distillery or place of storage, except in case the removal therefrom without payment of tax is authorized by law; and (upon spirits lawfully deposited in any distillery warehouse, or other bonded warehouse, established under internal-revenue laws) within eight years from the date of the original entry for deposit in any distillery warehouse, or from the date of original gauge of fruit brandy deposited in special-bonded warehouse, except in case of withdrawal therefrom without payment of tax as authorized by law.

Warehouse deposit for eight years.

Bonds by distiller for payment of tax.

SEC. 49. That warehousing bonds and transportation and warehousing bonds, conditioned for the payment of the taxes on all distilled spirits entered for deposit into distillery or special bonded warehouses on and after the passage of this Act, shall be given by the distiller of said spirits as required by existing laws, conditioned, however, for payment of taxes at the rate imposed by this Act and before removal from warehouse and within eight years; as to fruit brandy, from the date of the original gauge, and as to all other spirits from the date of the original entry for deposit, and all warehousing bonds or transportation and warehousing bonds conditioned for the payment of the taxes on distilled spirits entered for deposit into distillery or special bonded warehouses prior to that date shall continue in full force and effect for the time named in said bonds, except where new or additional bonds are required under existing law.

Fruit brandy, &c.

Bonds for additional tax.

The Commissioner of Internal Revenue may require the distillers of the spirits to give bonds for the additional tax, and before the expiration of the original bonds shall prescribe rules and regulations for re-entry for deposit and for new bonds as provided for spirits originally entered for deposit under this Act, and conditioned for payment of tax at the rate imposed by this Act and before removal of the spirits from warehouse, and within eight years; as to fruit brandy, from the date of the original gauge, and as to all other spirits from the date of original entry for deposit. If the distiller of the spirits fails or refuses to give the bond for the additional tax, or to re-enter and re-bond the spirits, the Commissioner of Internal Revenue may proceed to collect the tax as now provided by law for failure or refusal to give warehousing bonds on original entry into distillery warehouse or special-bonded warehouse, and the provisions of section four of the Act of May twenty-eighth, eighteen hundred and eighty (twenty-first Statutes, one hundred and forty-five), so far as applicable, are hereby extended to bonds given under the provisions of this section: *Provided*, That the distiller may, at his option and under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, execute an annual bond for the spirits so deposited in lieu of the bonds herein provided.

Collection on failure to give bond.

S. L., vol. 21, p. 145.

Proviso. Annual bond.

Regauging at warehouse in four years.

SEC. 50. That the distiller of any distilled spirits deposited in any distillery warehouse, or special-bonded warehouse, or in any general-bonded warehouse established under the provisions of this Act may, prior to the expiration of four years from the date of original gauge as to fruit brandy, or original entry as to all other spirits, file with the collector a notice giving a description of the packages containing the spirits, and request a regauge of the same, and thereupon the collector shall direct a gauger to regauge the spirits, and to mark upon each

such package the number of gauge or wine gallons and proof gallons therein contained. If upon such regauging it shall appear that there has been a loss of distilled spirits from any cask or package, without the fault or negligence of the distiller thereof, taxes shall be collected only on the quantity of distilled spirits contained in such cask or package at the time of the withdrawal thereof from the distillery warehouse or other bonded warehouse: *Provided, however*, That the allowance which shall be made for such loss of spirits as aforesaid shall not exceed one proof gallon for two months or part thereof; one and one-half gallons for three and four months; two gallons for five and six months; two and one-half gallons for seven and eight months; three gallons for nine and ten months; three and one-half gallons for eleven and twelve months; four gallons for thirteen, fourteen, and fifteen months; four and one-half gallons for sixteen, seventeen, and eighteen months; five gallons for nineteen, twenty, and twenty-one months; five and one-half gallons for twenty-two, twenty-three, and twenty-four months; six gallons for twenty-five, twenty-six, and twenty-seven months; six and one-half gallons for twenty-eight, twenty-nine, and thirty months; seven gallons for thirty-one, thirty-two, and thirty-three months; seven and one-half gallons for thirty-four, thirty-five, and thirty-six months; eight gallons for thirty-seven, thirty-eight, thirty-nine, and forty months; eight and one-half gallons for forty-one, forty-two, forty-three, and forty-four months; nine gallons for forty-five, forty-six, forty-seven, and forty-eight months; and no further allowance shall be made: *And provided further*, That in case such spirits shall remain in warehouse after the same have been regauged, the packages containing the spirits shall, at the time of withdrawal from warehouse and at such other times as the Commissioner of Internal Revenue may direct, be again regauged or inspected; and if found to contain a larger quantity than shown by the first regauge, the tax shall be collected and paid on the quantity contained in each such package as shown by the original gauge: *And provided further*, That taxes shall be collected on the quantity contained in each cask or package as shown by the original gauge, where the distiller does not request a regauge before the expiration of four years from the date of original entry or gauge: *Provided also*, That the foregoing allowance of loss shall apply only to casks or packages of a capacity of forty or more wine gallons, and that the allowance for loss on casks or packages of less capacity than forty gallons shall not exceed one-half the amount allowed on said forty-gallon cask or package; but no allowance shall be made on casks or packages of less capacity than twenty gallons: *And provided further*, That the proof of such distilled spirits shall not in any case be computed at the time of withdrawal at less than one hundred per centum.

Allowance for loss.

Provisos. Maximum.

Collecting tax on original gauge.

Regauge not requested.

Loss allowance to casks of less than 40 gallons.

Minimum proof.

SEC. 51. That the Commissioner of Internal Revenue shall be, and is hereby, authorized, in his discretion and upon the execution of such bond as he may prescribe, to establish one or more warehouses, not exceeding ten in number in any one collection district, to be known and designated as general bonded warehouses, and to be used exclusively for the storage of spirits distilled from materials other than fruit, each of which warehouses shall be in the charge of a storekeeper or storekeeper and gauger to be appointed, assigned, transferred, and paid in the same manner as such officers for distillery warehouses are now appointed, assigned, transferred, and paid. Every such warehouse shall be under the control of the collector of internal revenue of the district in which such warehouse is located, and shall be in the joint custody of the storekeeper and proprietor thereof, and kept securely locked, and shall at no time be unlocked or opened or remain open except in the presence of such storekeeper or other person who may be designated to act for him, as provided in the case of distillery warehouses; and such warehouses shall be under such further regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

General bonded warehouses for spirits other than from fruit.

Custody, &c.

Removal of spirits to general bonded warehouse.

SEC. 52. That any distilled spirits made from material other than fruit, and lawfully deposited in a distillery warehouse, may, upon application of the distiller thereof, be removed from such distillery warehouse to any general bonded warehouse established under the provisions of the preceding section; and the removal of said spirits to said general bonded warehouse shall be under such regulations, and after making such entries and executing and filing with the collector of the district in which the spirits were manufactured, such bonds and bills of lading, and the giving of such other additional security, as may be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury.

Stamps.

SEC. 53. That all spirits intended for deposit in a general bonded warehouse, before being removed from the distillery warehouse, shall have affixed to each package an engraved stamp indicative of such intention, to be provided and furnished to the several collectors as in the case of other stamps and to be charged to them and accounted for in the same manner.

Bond for deposits in general bonded warehouse.

SEC. 54. That any spirits removed in bond as aforesaid may, upon its arrival at a general bonded warehouse, be deposited therein upon making such entries, filing such bonds and other securities, and under such regulations as shall be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury. It shall be one of the conditions of the warehousing bond covering such spirits that the principal named in said bond shall pay the tax on the spirits as specified in the entry or cause the same to be paid within eight years from the date of the original entry of the same into the distillery warehouse, and before withdrawal, except as hereinafter provided.

Warehousing bond.

Withdrawals from one general bonded warehouse to another.

SEC. 55. That any spirits may be withdrawn once and no more from one general bonded warehouse for transportation to another general bonded warehouse, and when intended to be so withdrawn, shall have affixed thereto another general bonded warehouse stamp indicative of such intention; and the withdrawal of such spirits, and their transfer to and entry into such general bonded warehouse shall be under such regulations and upon the filing of such notices, entries, bonds, and bills of lading as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may, from time to time, prescribe; and the bonds covering spirits in general bonded warehouses shall be given by distillers of the spirits, and shall be renewed at such times as the Commissioner of Internal Revenue may, by regulations, require.

Regulations.

General provisions applicable.

SEC. 56. That the provisions of existing law in regard to the withdrawal of distilled spirits from warehouses upon payment of tax, or for exportation, or for transfer to a manufacturing warehouse, and as to the gauging, marking, branding, and stamping of the spirits upon such withdrawals, and in regard to withdrawals for the use of the United States or scientific institutions or colleges of learning, including the provisions for allowance for loss by accidental fire or other unavoidable accident, are hereby extended and made applicable to spirits deposited in general bonded warehouses under this Act.

Transfers from unsafe, &c., warehouses.

SEC. 57. Whenever distilling shall have been suspended at any distillery for a period or periods aggregating six months during any calendar year, and the quantity of spirits remaining in the distillery warehouse does not exceed five thousand proof gallons, or whenever, in the opinion of the Commissioner of Internal Revenue, any distillery warehouse or general bonded warehouse is unsafe or unfit for use, or the merchandise therein is liable to loss or great wastage, he may in either such case discontinue such warehouse and require the merchandise therein to be transferred to such other warehouse as he may designate, and within such time as he may prescribe; and all the provisions of section thirty-two hundred and seventy-two of the Revised Statutes of the United States relating to transfers of spirits from warehouses, including those imposing penalties, are hereby made applicable to transfers to or from general bonded warehouses established under this Act.

Manner of transfer.

R. S., § 3272, p. 633.

Collecting tax on spirits removed to general bonded warehouse without complying with requirements.

SEC. 58. The tax upon any distilled spirits removed from a distillery warehouse for deposit in a general bonded warehouse. and in respect of which any requirement of this Act is not complied with, shall, at any time when knowledge of such fact is obtained by the Commissioner of Internal Revenue, be assessed by him upon the distiller of the same, and returned to the collector, who shall immediately demand payment of such tax, and upon the neglect of payment by the distiller shall proceed to collect the same by distraint. But this provision shall not exclude any other remedy or proceeding provided by law to enforce the payment of the tax. If it shall appear at any time that there has been a loss of distilled spirits from any cask or package deposited in a general bonded warehouse or special bonded warehouse, other than the loss provided for in section thirty-two hundred and twenty-one of the Revised Statutes of the United States, which, in the opinion of the Commissioner of Internal Revenue, is excessive, he may instruct the collector of the district in which the loss has occurred to require the withdrawal from warehouse of such cask or package of distilled spirits and to collect the tax accrued upon the original quantity of distilled spirits entered into the warehouse in such cask or package, less only the allowance for loss provided by law. If the said tax is not paid on demand the collector shall report the amount due, as shown by the original gauge, upon his next monthly list, and it shall be assessed and collected as other taxes are assessed and collected.

Excessive loss.

R. S., § 3221, p. 619.

Collection of tax on original quantity.

Penalty for failure to deposit, &c.

SEC. 59. That in case any distilled spirits removed from a distillery warehouse for deposit in a general bonded warehouse shall fail to be deposited in such general bonded warehouse within ten days after such removal, or within the time specified in any bond given on such removal, or if any distilled spirits deposited in any general bonded warehouse shall be taken therefrom, for export or otherwise, without full compliance with the provisions of this Act, and with the requirements of any regulations made thereunder, and with the terms of any bond given on such removal, or if any distilled spirits which have been deposited in a general bonded warehouse shall be found elsewhere, not having been removed therefrom according to law, any person who shall be guilty of such failure, or any person who shall in any manner violate any provision of the next preceding eleven sections of this Act, shall be subject, on conviction, to a fine of not less than one hundred dollars nor more than five thousand dollars, or to imprisonment for not less than three months nor more than three years for every such failure or violation; and the spirits as to which such failure or violation, or unlawful removal shall take place shall be forfeited to the United States.

Assessments for quantity.

R. S., § 3309, p. 641.

SEC. 60. That all assessments made under the provisions of section thirty-three hundred and nine of the Revised Statutes of the United States, and Acts amendatory thereof, shall be at the rate of tax imposed by this Act on each proof gallon.

Alcohol in arts, &c.

Regulations.

SEC. 61. Any manufacturer finding it necessary to use alcohol in the arts, or in any medicinal or other like compound, may use the same under regulations to be prescribed by the Secretary of the Treasury, and on satisfying the collector of internal revenue for the district wherein he resides or carries on business that he has complied with such regulations and has used such alcohol therein, and exhibiting and delivering up the stamps which show that a tax has been paid thereon, shall be entitled to receive from the Treasury of the United States a rebate or repayment of the tax so paid.

Rebate of tax.

Selling product by distiller.

SEC. 62. That no distiller who has given the required bond and who sells only distilled spirits of his own production at the place of manufacture, or at the place of storage in bond, in the original packages to which the tax-paid stamps are affixed, shall be required to pay the special tax of a wholesale liquor dealer on account of such sales: *Provided*, That he shall be required to keep the book prescribed by section thirty-three hundred and eighteen of the Revised Statutes of the United States, or so much as shall show the date when he sent out any spirits, the serial numbers of the packages containing same, the kind and

Proviso.

Record of sales.

R. S., § 3318, p. 644.

quality of the spirits in wine gallons and taxable gallons, the serial numbers of the stamps on the packages, and the name and residence of the person to whom sent; and the provisions of section five of an Act entitled "An Act to amend the laws relating to internal revenue," approved March fifth, eighteen hundred and seventy-nine, as to transcripts, shall apply to such books. Any failure, by reason of refusal or willful neglect, to furnish the transcript by him shall subject the spirits owned or distilled by him to forfeiture.

Stat. L., vol. 20, p. 339.

Penalty for not furnishing transcripts.

Allowance to storekeepers, &c.

SEC. 63. That storekeepers, and storekeepers and gaugers, when transferred from one distillery to another, either in the same district or in different districts, shall receive compensation not exceeding four dollars per day during the time necessarily occupied in traveling from one distillery to the other, together with actual and necessary traveling expenses.

Duties of storekeeper and gauger.

SEC. 64. That the officer holding the combined office of storekeeper and gauger, under the provisions of the legislative, executive, and judicial appropriation Act, approved August fifteenth, eighteen hundred and seventy-six (Nineteenth Statutes, page one hundred and fifty-two), may be assigned by the Commissioner of Internal Revenue to perform the separate duties of a storekeeper at any distillery, or at any general or special bonded warehouse, or to perform any of the duties of a gauger under the internal-revenue laws. And the said officer, before entering upon the discharge of such separate duties, shall give a bond to be approved by the Commissioner of Internal Revenue for the faithful discharge of his duties in such form and for such amount as the Commissioner may prescribe.

Stat. L., vol. 19, p. 152.

Bond.

Gaugers' duties.

SEC. 65. That internal-revenue gaugers may be assigned to duty at distilleries, rectifying houses, or wherever gauging is required to be done, and transferred from one place of duty to another, by the Commissioner of Internal Revenue, in like manner as storekeepers and storekeepers and gaugers are now assigned and transferred.

Rectified spirits. R. S., § 3320, p. 644, amended.

SEC. 66. That section thirty-three hundred and twenty of the Revised Statutes of the United States, as amended, be further amended by striking out all after said number and substituting the following:

Gauging, &c.

"Whenever any cask or package, containing five wine gallons or more, is filled for shipment, sale, or delivery on the premises of any rectifier who has paid the special tax required by law, it shall be inspected and gauged by a United States gauger whose duty it shall be to mark and brand the same and place thereon an engraved stamp, which shall state the date when affixed and the number of proof gallons, and shall be in such form as shall be prescribed by the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury: *Provided*, That when such cask or package is filled on the premises of a rectifier rectifying less than five hundred barrels a year, counting forty gallons of proof spirits to the barrel, it may be gauged, marked, branded, and stamped by a United States gauger, or it may be gauged, marked, branded, and stamped by the rectifier, as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations prescribe.

Stamp, &c.

Proviso. Rectifier may gauge in certain cases.

Refusal of bond from persons previously convicted, &c.

SEC. 67. That whenever any person intending to commence or to continue the business of a distiller shall execute a bond under the provisions of section thirty-two hundred and sixty of the Revised Statutes of United States, and file the same with the collector of internal revenue for the district in which he proposes to distill, the collector may refuse to approve said bond if the person offering the same shall have been previously convicted, in a court of competent jurisdiction, of any fraudulent noncompliance with any of the provisions of law relating to the duties and business of distillers, or if the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall have compromised such an offense with the person upon the payment of penalties or otherwise, and, in case of such refusal, the person so proposing to distill may appeal to the Commissioner of Internal Revenue, whose decision in the matter shall be final.

SEC. 68. That section forty-three of the Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," be amended so as to read as follows:

Fortifying pure sweet wines. Stat. L., vol. 27, p. 621.

"That the wine spirits mentioned in section forty-two of this Act is the product resulting from the distillation of fermented grape juice and shall be held to include the product commonly known as grape brandy; and the pure sweet wine which may be fortified free of tax, as provided in said section, is fermented grape juice only, and shall contain no other substance of any kind whatever introduced before, at the time of, or after fermentation and such sweet wine shall contain not less than four per centum of saccharine matter, which saccharine strength may be determined by testing with Balling's saccharometer or must scale, such sweet wine, after the evaporation of the spirit contained therein, and restoring the sample tested to original volume by additional water: *Provided*, That the addition of pure boiled or condensed grape must, or pure chrystallized cane or beet sugar to the pure grape juice aforesaid, or the fermented product of such grape juice prior to the fortification provided for by this Act for the sole purpose of perfecting sweet wines according to commercial standard, shall not be excluded by the definition of pure, sweet wine aforesaid: *Provided further*, That the cane or beet sugar so used shall not be in excess of ten per cent of the weight of wines to be fortified under this Act."

Definition of wine, spirits, &c.

Provisos. Addition of grape must, &c., permitted.

Sugar limit.

SEC. 69. Every person whose business it is to manufacture tobacco or snuff for himself, or who employs others to manufacture tobacco or snuff, whether such manufacture be by cutting, pressing, grinding, crushing, or rubbing of any raw or leaf-tobacco, or otherwise preparing raw or leaf tobacco, or manufactured or partially manufactured tobacco or snuff, or the putting up for use or consumption of scraps, waste, clippings, stems, or deposits of tobacco resulting from any process of handling tobacco, or by the working or preparation of leaf-tobacco, tobacco-stems, scraps, clippings, or waste, by sifting, twisting, screening, or any other process, shall be regarded as a manufacturer of tobacco.

Tobacco manufacturers. Description.

Every person shall also be regarded as a manufacturer of tobacco whose business it is to sell leaf tobacco in quantities less than a hogshead, case or bale; or who sells directly to consumers, or to persons other than duly registered dealers in leaf tobacco, or duly registered manufacturers of tobacco, snuff or cigars, or to persons who purchase in packages for export; and all tobacco so sold by such persons shall be regarded as manufactured tobacco, and such manufactured tobacco shall be put up and prepared by such manufacturer in such packages only as the Commissioner of Internal Revenue with the approval of the Secretary of the Treasury shall prescribe: *Provided*, That farmers and growers of tobacco who sell leaf tobacco of their own growth and raising shall not be regarded as manufacturers of tobacco; and so much of section three thousand two hundred and forty-four of the Revised Statutes of the United States, and Acts amendatory thereof, as are in conflict with this Act are hereby repealed: *Provided further*, That section twenty-seven, chapter twelve hundred and forty-four, page eight hundred and sixty-three, volume one, of Supplement to the Revised Statutes of the United States, be amended by striking out all after the word "repealed," in line five of said section, as follows: "*Provided, however*, That it shall be the duty of every farmer or planter producing and selling leaf tobacco, on demand of any internal-revenue officer or other authorized agent of the Treasury Department, to furnish said officer or agent a true and complete statement, verified by oath, of all of his sales of leaf tobacco, the number of hogsheads, cases, or pounds, with the name and residence, in each instance, of the person to whom sold and the place to which it is shipped; and every farmer or planter who willfully refuses to furnish such information, or who knowingly makes false statements as to any of the facts aforesaid, shall be guilty of a misdemeanor and shall be liable to a penalty not exceeding five

Dealers regarded as manufacturers.

Packages, &c.

Provisos. Growers not included. Special taxes repealed. R. S., § 3244, p. 623, amended. Stat. L., vol. 27, p. 618. Statements not required from grower. Stat. L., vol. 27, p. 618.

R. S., § 3361, p. 657, repealed.

hundred dollars." That section thirty-three hundred and sixty-one of the Revised Statutes is hereby repealed.

Custom-house bonds. Stat. L., vol. 19, p. 60.

SEC. 70. That the Act of June twentieth, eighteen hundred and seventy-six (Nineteenth United States Statutes, page sixty), be amended by inserting after the words "imported into the United States by such firm or partnership" the following: "Or for any other purpose connected with the general transaction of business at any custom-house."

Extended to general business.

Provisions for reciprocal commercial arrangements repealed. Stat. L., vol. 26, p. 612. See p. 325, this vol.

SEC. 71. That section three of an Act approved October first, eighteen hundred and ninety, entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," is hereby repealed; but nothing herein contained shall be held to abrogate, or in any way affect, such reciprocal commercial arrangements as have been heretofore made and now exist between the United States and foreign countries, except where such arrangements are inconsistent with the provisions of this Act.

Existing arrangements.

General repeal.

SEC. 72. All Acts and parts of Acts inconsistent with the provisions of this Act are hereby repealed, but the repeal of existing laws or modifications thereof embraced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. All Acts of limitation, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act, may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed: *And provided further*, That nothing in this Act shall be construed to repeal the provisions of section three thousand and fifty-eight of the Revised Statutes as amended by the Act approved February twenty-third, eighteen hundred and eighty-seven, in respect to the abandonment of merchandise to underwriters or the salvors of property, and the ascertainment of duties thereon.

Pending proceedings not affected.

Prosecuting offenses under prior laws.

Suits, &c., to be prosecuted.

Proviso. Merchandise saved from wrecks. R. S., § 3058, p. 588. Stat. L., vol. 24, p. 415. See appendix to this vol. for act.

Trusts, &c., in restraint of import trade declared void.

SEC. 73. That every combination, conspiracy, trust, agreement, or contract is hereby declared to be contrary to public policy, illegal, and void, when the same is made by or between two or more persons or corporations either of whom is engaged in importing any article from any foreign country into the United States, and when such combination, conspiracy, trust, agreement, or contract is intended to operate in restraint of lawful trade, or free competition in lawful trade or commerce, or to increase the market price in any part of the United States of any article or articles imported or intended to be imported into the United States, or of any manufacture into which such imported article enters or is intended to enter. Every person who is or shall hereafter be engaged in the importation of goods or any commodity from any foreign country in violation of this section of this Act, or who shall combine or conspire with another to violate the same, is guilty of a misdemeanor, and, on conviction thereof in any court of the United States, such person shall be fined in a sum not less than one hundred dollars and not exceeding five thousand dollars, and shall be further punished by imprisonment, in the discretion of the court, for a term not less than three months nor exceeding twelve months.

Penalty.

Jurisdiction of circuit courts.

SEC. 74. That the several circuit courts of the United States are hereby invested with jurisdiction to prevent and restrain violations of section seventy-three of this Act; and it shall be the duty of the several district attorneys of the United States, in their respective districts, under the direction of the Attorney-General, to institute proceedings in

equity to prevent and restrain such violations. Such proceedings may be by way of petitions setting forth the case and praying that such violations shall be enjoined or otherwise prohibited. When the parties complained of shall have been duly notified of such petition the court shall proceed, as soon as may be, to the hearing and determination of the case; and pending such petition and before final decree, the court may at any time make such temporary restraining order or prohibition as shall be deemed just in the premises. Proceedings.

SEC. 75. That whenever it shall appear to the court before which any proceeding under the seventy-fourth section of this Act may be pending, that the ends of justice require that other parties should be brought before the court, the court may cause them to be summoned, whether they reside in the district in which the court is held or not; and subpœnas to that end may be served in any district by the marshal thereof. Summoning additional parties.

SEC. 76. That any property owned under any contract or by any combination, or pursuant to any conspiracy (and being the subject thereof) mentioned in section seventy-three of this Act, and being in the course of transportation from one State to another, or to or from a Territory, or the District of Columbia, shall be forfeited to the United States, and may be seized and condemned by like proceedings as those provided by law for the forfeiture, seizure, and condemnation of property imported into the United States contrary to law. Forfeiture, &c., of property affected by trust.

SEC. 77. That any person who shall be injured in his business or property by any other person or corporation by reason of anything forbidden or declared to be unlawful by this Act may sue therefor in any circuit court of the United States in the district in which the defendant resides or is found, without respect to the amount in controversy, and shall recover threefold the damages by him sustained, and the costs of suit, including a reasonable attorney's fee. Suits by parties injured. Damages.

Received by the President, August 15, 1894.

[NOTE BY THE DEPARTMENT OF STATE.—The foregoing act having been presented to the President of the United States for his approval, and not having been returned by him to the house of Congress in which it originated within the time prescribed by the Constitution of the United States, has become a law without his approval.]

STAT. L., VOL. 28, P. 973.—*Joint Resolution No. 23, in reference to the free zone along the northern frontier of Mexico and adjacent to the United States.* March 1, 1895.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and is hereby, authorized and directed to suspend the operation of section three thousand and five of the Revised Statutes, in so far as the same permits goods, wares, and merchandise to be transported in bond through the United States into the free zone of Mexico, so long as the Mexican free-zone law exists: *Provided*, That nothing herein contained shall be construed so as to prevent the transportation of merchandise in bond to be delivered at points in the territory of Mexico beyond the limits of said free zone. Free zone, Mexico. Permits for goods in bond to, suspended. R. S., sec. 3005, p. 579. Proviso. Other points not affected.

Approved, March 1, 1895.

STAT. L., VOL. 28, CHAP. 349.—*Joint Resolution No. 18, extending from March first, eighteen hundred and ninety-five, to the fifteenth day of April, eighteen hundred and ninety-five, the time for making returns of income (1) for the year eighteen hundred and ninety-four, and for other purposes.* February 21, 1895. 28 Stat. L., 971.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the time fixed by existing law for the rendering of income returns, to wit: "on or before the first Monday of March in every year" (Section thirty-five, Act of August twenty-eighth, eighteen hundred and ninety-four, and Section thirty-one hundred and seventy-three, Revised Statutes, as amended by Section thirty-four of that Act is hereby extended, with reference only to returns of income for the year eighteen hundred and ninety-four, so that it shall be lawful to make such returns for that year on or before the fifteenth day of April eighteen hundred and ninety-five. Income tax. Annual returns for 1894 may be made up to April 15, 1895.

Insurance deductions.

Resolved, That in computing incomes under said Act the amounts necessarily paid for fire-insurance premiums and for ordinary repairs shall be deducted.

Dividends liable to tax not included in income.

Resolved, That in computing incomes under said Act the amounts received as dividends upon the stock of any corporation, company, or association shall not be included in case such dividends are also liable to the tax of two per centum upon the net profits of said corporation, company, or association, although such tax may not have been actually paid by said corporation, company, or association at the time of making returns by the person, corporation, or association receiving such dividends.

Reports of names not required.

And returns, or reports, of the names and salaries of employes shall not be required from employers, unless called for by the collector in order to verify the returns of employes.

Approved, February 21, 1895.

NOTE.—(1) By decisions of the Supreme Court, of April 8 and May 20, 1895, the provisions of 1894, August 27, ch. 349, §§ 27–37, *ante*, pp. 455–473, levying a tax on incomes, were declared to be unconstitutional and void (157 U. S., 429).

APPENDIX.

S. L., VOL. 1, p. 521.—*Certain articles imported within a year to be admitted free of duty.*

Such articles may be imported free of duty.

SEC. 5. *And be it further enacted*, That all brass cannon, muskets and firelocks with bayonets suited to the same, pistols, swords, cutlasses, musket-ball, lead, and gunpowder, which shall be imported into the United States from any foreign country, within the term of one year, and all sulphur and saltpetre which shall be so imported within the term of two years from and after the passing of this act, *shall be free of duty;* any thing in any former law to the contrary notwithstanding.

Approved, June 14, 1797.

S. L., VOL. 1, CHAP. XXVII.—*An act to continue in force the act entitled "An act prohibiting, for a limited time, the exportation of arms and ammunition, and for encouraging the importation thereof."*

April 7, 1798.

First four sections continued.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the first, second, third and fourth sections of the act, intituled "An act prohibiting, for a limited time, the exportation of arms and ammunition; and for encouraging the importation thereof," be, and are hereby continued in force for one year from and after the present session of Congress, and from thence to the end of the next session of Congress thereafter, and no longer.

Part of the fifth section continued.

SEC. 2. *And be it further enacted*, That the fifth section of the said act, except so much thereof as relates to the importation of sulphur and salpetre, be, and is hereby continued in force for one year from and after the fourteenth day of June next, and from thence to the end of the next session of Congress thereafter, and no longer; and that so much of the said fifth section, as relates to the importation of sulphur and satpetre, be, and is hereby continued in force for one year from and after the fourteenth day of June, in the year of our Lord one thousand eight hundred, and from thence to the end of the next session of Congress thereafter, and no longer.

The remaining part of the fifth section continued.

Approved, April 7, 1798.

S. L., VOL. 2, p. 255.—French and Spanish ships privileged in ports of Louisiana, etc.

February 24, 1804.

French and Spanish ships privileged in ports of Louisiana for twelve years from the exchange of ratifications of Louisiana treaty.

See p. 20, this vol.

SEC. 8. *And be it further enacted*, That during the term of twelve years, to commence three months after the exchange of the ratifications of the above-mentioned treaty shall have been notified, at Paris, to the French government, *French ships or vessels, coming directly from France, or any of her colonies, laden only with the produce or manufactures of France, or any of her said colonies; and Spanish ships or vessels, coming directly from Spain, or any of her colonies, laden only with the produce or manufactures of Spain, or any of her said colonies, shall be admitted into the port of New Orleans, and into all other ports*

of entry which may hereafter be established by law, within the territories ceded to the United States by the above-mentioned treaty, in the same manner as ships or vessels of the United States, coming directly from France or Spain, or any of their colonies, and without being subject to any other, or higher duty on the said produce or manufacture, than by law now is, or shall, at the time, be payable, by citizens of the United States on similar articles, imported from France or Spain, or any of their colonies, in vessels of the United States, into the said port of New Orleans, or other ports of entry in the territories above mentioned; or to any other, or higher tonnage duty, than by law now is, or shall at the time be, laid on the tonnage of vessels of the United States coming from France, or Spain, or from any of their colonies, to the said port of New Orleans, or other ports of entry within the territories above mentioned.

To pay only like duties with ships of the United States.

August 2, 1813.

S. L., VOL. 3, CHAP. XLIX.—*An act for reducing the duties payable on prize goods captured by the private armed vessels of the United States.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on all goods, wares, and merchandise captured from the enemy, and made good and lawful prize of war, by any private armed ship or vessel of the United States, having a commission for making captures upon the enemy, or letters of marque and reprisal, and brought in to the United States or their territories, *there shall be allowed a deduction of thirty-three and one third per cent. on the amount of duties at present imposed by law.*

Approved, August 2, 1813.

Reduction of duties on prize goods.
See p. 47, ante, this vol.

March 3, 1821.

S. L., VOL. 3, CHAP. XLVI.—*An act to release French ships and vessels, entering the ports of the United States prior to the thirtieth of September, one thousand eight hundred and twenty, from the operation of the act entitled "An act to impose a new tonnage duty on French ships and vessels," and for other purposes.*

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of the act, entitled "An act to impose a new tonnage duty on French ships and vessels," passed May fifteenth, one thousand eight hundred and twenty, shall not extend to, or operate upon, any French ship or vessel that shall have entered into any port within the jurisdiction of the United States prior to the thirtieth day of September, one thousand eight hundred and twenty.

Act of May 15, 1820, ch. 126.

The provisions of the act of May 15, 1820, not to extend to French vessels, &c.

SEC. 2. *And be it further enacted,* That the Secretary of the Treasury, after deducting a tonnage duty equal to that paid by every French ship or vessel which entered the ports within the jurisdiction of the United States prior to the passage and operation of the act, entitled "An act to impose a new tonnage duty on French ships and vessels," passed May fifteenth, one thousand eight hundred and twenty, from the tonnage duty collected from French ships and vessels, by virtue of the above-recited act, between the first day of July, one thousand eight hundred and twenty, and the thirtieth day of September following, be, and he is hereby, authorized and directed to pay and refund the remainder of such tonnage duty, free from costs and charges, to any person or persons who shall have authority to receive the same.

The Secretary of the Treasury to refund the extra duties to vessels, &c.

SEC. 3. *And be it further enacted,* That, in the event of the signature of any treaty or convention concerning the navigation or commerce between the dominions of the United States and France, the President of the United States be, and is hereby, authorized, should he deem the same expedient, by proclamation to suspend, until the end of the next session of Congress, the operation of the aforesaid act, entitled "An act to impose a new tonnage duty on French ships and vessels, and for other

In case of a convention of navigation or commerce, the President may suspend the act to impose a new tonnage duty on French vessels, &c.

purposes;" *and, also, to suspend, as aforesaid, all other duties on French vessels, or the goods imported in the same, which may exceed the duties on American vessels, and on similar goods imported in the same.*

Approved, March 3, 1821.

S. L., VOL. 3, p. 734.—*Suspected goods to be appraised and fifty per cent added, etc.* March 1, 1823.

Goods, &c., suspected, to be appraised, and 50 per cent on the appraised value to be added, over and above the ad valorem duty.

SEC. 13. *And be it further enacted*, That, whenever, in the opinion of the collector, there shall be just grounds to suspect that goods, wares, or merchandise, subject to ad valorem duty, and imported into his district have been invoiced below their true value, in the place or country from whence they were imported, or originally procured, as the case may be, as prescribed in the fifth section of this act, such collector shall direct the same to be appraised in the manner prescribed by this act; and if the value at which the same shall be so appraised, *shall exceed, by twenty-five per centum, the invoice prices thereof, then, in addition to the ten or twenty per centum, as the case may be, laid upon correct and regular invoices, according to law, there shall be added fifty per centum on the appraised value; on which aggreate [aggregate] amount the duties on such goods, wares, or merchandise, shall be estimated. Provided*, That nothing herein contained shall be construed to impose the said penalty of fifty per centum for a variance between the bona fide invoice of goods, produced in the manner specified in the proviso in the fifth section of this act, and the current value of the said merchandise, in the country where the same may have been originally manufactured or produced.

Proviso.

Approved March 1, 1823.

S. L., VOL. 4, p. 411.—*All iron manufactured for railroads liable to same duty as bar or bolt iron, etc.* May 28, 1830.

Iron—duty.

SEC. 9. *And be it further enacted*, That, from and after the thirtieth day of September next, all iron manfactured for railroads *shall be liable to the same rate of duty which is now imposed on bar or bolt iron of similar manufacture;* and that all scrap iron shall be *liable to the same duty that is charged on iron in pigs: Provided, however*, That when it shall be satisfactorily proved to the Secretary of the Treasury, that any of the said iron imported for the purpose of being applied in the construction of any railroad or inclined plane by any state or incorporated company, has been actually and permanently laid on any such railroad or inclined plane, that then and in that case he may allow to such state or company, a drawback of the duty on such railroad iron so laid, or, if the duty upon the same shall have been actually paid, he may refund the same: *Provided*, such drawback or repayment shall not reduce the duty to be paid on such iron below twenty-five per cent. ad valorem, nor upon any less quantity than twenty tons.

Proviso.

Proviso.

Approved May 28, 1830.

Proclamation, No. 27, by the President, suspending discriminating duties as to Mechlenberg Schwerin. April 28, 1835.

Preamble, reciting act relative to discriminating duties.

Vol. 4, S. L., p. 308.

Whereas by an act of Congress of the United States, of the twenty-fourth of May, one thousand eight hundred and twenty-eight, entitled "An act in addition to an act entitled 'An act concerning discriminating duties of tonnage and impost,' and to equalize the duties on Prussian vessels and their cargoes," it is provided, that upon satisfactory evidence being given to the President of the United States by the government of any foreign nation, that no discriminating duties of tonnage or impost are imposed or levied in the ports of the said nation, upon vessels wholly belonging to citizens of the United States, *or upon the produce, manufactures, or merchandise, imported in the same*, from the United States, or from any foreign country, the President is hereby authorized to issue his proclamation, declaring that the foreign dis-

criminating duties of tonnage and impost, within the United States, are and shall be suspended and discontinued, so far as respects the vessels of the said foreign nation, *and the produce, manufactures, or merchandise imported into the United States, in the same, from the said foreign nation, or from any other foreign country;* the said suspension to take effect from the time of such notification being given to the President of the United States, *and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States, and their cargoes, as aforesaid,* shall be continued, and no longer.

Reciting acts of Mecklenburg-Schwerin.

And whereas, satisfactory evidence has lately been received by me from His Royal Highness the Grand Duke of Mechlenberg Schwerin, through an official communication of Leon Herckenrath, his consul at Charleston, in the United States, under date of the thirteenth April, one thousand eight hundred and thirty-five, that no discriminating duties of tonnage or impost are imposed or levied in the ports of the Grand Duchy of Mechlenberg Schwerin, upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States or from any foreign country.

Discriminating duties on vessels and cargoes of Mecklenberg-Schwerin suspended from April 13, 1835.

Now, therefore, I, Andrew Jackson, President of the United States of America, do hereby declare and proclaim, *that the foreign discriminating duties of tonnage and impost within the United States are and shall be suspended and discontinued, so far as respects the vessels of the Grand Duchy of Mechlenberg Schwerin, and the produce, manufactures, or merchandise, imported into the United States, in the same, from the said Grand Duchy, or from any other foreign country;* the said suspension to take effect from the thirteenth day of April, one thousand eight hundred and thirty-five, above mentioned, and to continue so long as the reciprocal exemption of vessels, belonging to citizens of the United States and their cargoes, as aforesaid, shall be continued, and no longer.

Given under my hand, at the city of Washington, the twenty-eighth day of April, in the year of our Lord one thousand
[L. S.] eight hundred and thirty-five, and of the independence of the United States the fifty-ninth.

ANDREW JACKSON.

By the President:
JOHN FORSYTH, *Secretary of State.*

September 1, 1836.

Proclamation, No. 28, by the President, suspending discriminating duties as to Tuscany.

Preamble reciting act relative to discriminating duties. 1828, ch. 111.

Vol. 4, S. L., p. 308.

Whereas by an act of Congress of the United States, of the twenty-fourth of May, one thousand eight hundred and twenty-eight, entitled "An act in addition to an act entitled 'An act concerning discriminating duties of tonnage and impost,' and to equalize the duties on Prussian vessels and their cargoes," it is provided, that upon satisfactory evidence being given to the President of the United States, by the government of any foreign nation, that no discriminating duties of tonnage or impost are imposed or levied, in the ports of the said nation, upon vessels wholly belonging to citizens of the United States, or upon *the produce, manufactures, or merchandise imported in* the same from the United States, or from any foreign country, the President is hereby authorized to issue his proclamation, declaring that the foreign discriminating duties of tonnage and impost within the United States, are and shall be suspended and discontinued, so far as respects the vessels of the said foreign nation, *and the produce, manufactures, or merchandise imported into the United States, in the same, from the said foreign nation, or from any other foreign country;* the said suspension to take effect from the time of such notification being given to the President of the United States, and to continue so long as the reciprocal exemption

of vessels, belonging to citizens of the United States, and their cargoes, as aforesaid, shall be continued, and no longer.

Reciting acts of Tuscany.

And whereas satisfactory evidence has lately been received by me, from the government of His Imperial and Royal Highness the Grand Duke of Tuscany, through an official communication of Baron Lederer, the Consul-General of His Imperial and Royal Highness in the United States, under date of the sixth day of August, one thousand eight hundred and thirty-six, that no discriminating duties of tonnage or impost are imposed or levied, in the ports of Tuscany, upon vessels wholly belonging to citizens of the United States, or upon the produce, manufactures, or merchandise imported in the same from the United States, or from any foreign country.

Declares the discriminating duties, so far as respects the vessels of Tuscany, suspended.

Now, therefore, I, Andrew Jackson, President of the United States of America, *do hereby declare and proclaim, that the foreign discriminating duties of tonnage and impost within the United States are and shall be suspended and discontinued, so far as respects the vessels of the Grand Dukedom of Tuscany, and the produce, manufactures, or merchandise, imported into the United States in the same, from the said Grand Dukedom, or from any other foreign country;* the said suspension to take effect from the sixth day of August, one thousand eight hundred and thirty-six, above mentioned, and to continue so long as the reciprocal exemption of vessels belonging to citizens of the United States, and their cargoes, as aforesaid, shall be continued, and no longer.

From August 6, 1836.

Given under my hand, at the city of Washington, the first day of September, in the year of our Lord one thousand eight [L. S.] hundred and thirty-six, and of the independence of the United States the sixty-first.

ANDREW JACKSON.

By the President:
JOHN FORSYTH, *Secretary of State.*

S. L., CHAP. XIV, p. 8.—*Act refunding certain duties, etc.*

May 8, 1842.

Refunding certain duties collected in contravention of treaty with Great Britain.

For refunding certain duties collected under the act of the thirtieth of August, eighteen hundred and forty-two, entitled "An Act to provide Revenue from Imports, and to change and modify existing Laws imposing Duties on Imports, and for other Purposes," contrary to the terms of the convention of eighteen hundred and fifteen, between Great Britain and the United States, in fulfilment of the agreement lately entered into by the government of the United States and Great Britain, one hundred thousand dollars.

Ante, p. 102, for act of August 30, 1842.

S. L., VOL. 5, CHAP. XXXII.—*An act regulating commercial intercourse with the port of Cayenne, in the colony of French Guiana, and to remit certain duties.*

June 1, 1842.

French vessels coming directly from Cayenne, &c., to pay no higher duties than American vessels. 1828, ch. 49.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of the act entitled "An act regulating the commercial intercourse with the islands of Martinique and Guadaloupe," approved on the ninth of May, eighteen hundred and twenty-eight, admitting French vessels coming from, and laden with articles, the growth and manufacture of either of the said islands, are hereby extended to the vessels of the same nation coming from the port of Cayenne, in the colony of French Guiana, so as to entitle said vessels coming directly from said port of Cayenne, and laden with articles the growth or manufacture of said colony, which are permitted to be exported therefrom in American vessels, to admission into the ports of the United States, *on payment of no higher duties of tonnage, or on their cargoes, as aforesaid, than are imposed on American vessels, and on like cargoes therein imported: Provided,* That if the President of the United States shall, at any time, receive satisfactory information that the privileges allowed to American vessels and their cargoes in the said

President authorized to suspend the operations of this act, when.

colony of French Guiana by the arretes of its Governor, bearing date the fifth of December, eighteen hundred and thirty one, and the twenty-eighth of December, eighteen hundred and thirty-three, and by the tariffs and regulations in force in the colony, have been revoked or annulled, he is hereby authorized, by proclamation, to suspend the operations of this act, and withhold all privileges allowed under it.

Certain duties to be refunded.

SEC. 2. *And be it further enacted*, That the Secretary of the Treasury is hereby authorized to refund, out of any money in the Treasury not otherwise appropriated, *such amount of duty, inconsistent with the provisoes of the first section of this act, which, since the arretes, and the tariffs, and regulations referred to in the provisions to the first section of this act, have been in operation in said colony, as may have been levied in the ports of the United States upon any French vessels coming directly from the port of Cayenne, laden with such articles, the growth or manufacture of said colony, which were allowed to be exported therefrom in American vessels.*

Approved, June 1, 1842.

March 3, 1843.

S. L., VOL. 5, CHAP. LXXII.—*An act to permit the entry of merchandise recovered from shipwreck, in certain cases, free from duty.*

Merchandise recovered from shipwreck admitted free of duty.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever any ship or vessel laden with merchandise, in whole or in part, subject to duty, shall be, or shall have been, sunk in any river, harbor, bay, or waters, subject to the jurisdiction of the United States, and within its limits, and shall have remained so sunk for the period of two years, and shall be abandoned by the owners thereof, any person or persons who may raise such ship or vessel, shall be permitted to bring any merchandise recovered therefrom, into the port nearest to the place where said ship or vessel was so raised, *free from the payment of any duty thereupon, and without being obliged to enter the same at the custom-house, under such rules and regulations as the Secretary of the Treasury may prescribe.*

Approved, March 3, 1843.

May 27, 1848.

S. L., VOL. 9, CHAP. XLVIII.—*An act extending privileges to American vessels engaged in a certain mentioned trade, and for other purposes.*

Vessels in the coasting trade may touch at foreign ports, and land passengers, mails, &c.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That it shall hereafter be lawful for any steamship or other vessel, on being duly registered in pursuance of the laws of the United States, to engage in trade between one port in the United States and one or more ports within the same, with the privilege of touching at one or more foreign ports during the voyage, and land and take in thereat merchandise, passengers and their baggage, and letters, and mails: *Provided*, That all such vessels shall be furnished by the collectors of the ports at which they shall take in their cargoes in the United States, with certified manifests, setting forth the particulars of the cargoes, the marks, number of packages, by whom shipped, to whom consigned, at what port to be delivered; designating such goods as are entitled to drawback, or to the privilege of being placed in warehouse; and the masters of all such vessels shall, on their arrival at any port of the United States from any foreign port at which such vessel may have touched, as herein provided, conform to the laws providing for the delivery of manifests, of cargo and passengers taken on board at such foreign port, and all other laws regulating the report and entry of vessels from foreign ports, and be subject to all the penalties therein prescribed.

Proviso as to manifest of cargo, &c.

Vessels engaged in the trade referred to in this act shall be subject to existing collection and revenue laws.

SEC. 2. *And be it further enacted*, That all vessels, and their cargoes, engaged in the trade referred to in this act, shall become subject to the provisions of existing collection and revenue laws on arrival in any port

in the United States: *Provided*, That any foreign goods, wares, or merchandise, taken in at one port of the United States, to be conveyed in said vessels to any other port within the same, either under the provisions of the warehousing act of sixth August, eighteen hundred and forty-six, or under the laws regulating the transportation coastwise of goods entitled to drawback, *as well as any goods, wares, or merchandise not entitled to drawback, but on which the import duties chargeable by law shall have been duly paid, shall not become subject to any import duty by reason of the vessel in which they may arrive having touched at a foreign port during the voyage, in pursuance of the privilege given in this act.*

Proviso that no import duty shall be collected on the cargoes of such vessels on account of touching at a foreign port.

Approved, May 27, 1848.

S. L., VOL. 9, CHAP. LXXIII.—*An act to regulate the exchange of certain documents and other publications of Congress.*

June 26, 1848.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the joint committee on the Library shall appoint such agents as they may from time to time deem requisite, to carry into effect the donation and exchange of such documents and other publications as have been, or shall be, placed at their disposal for the purpose.

Agents for the exchange and donation of documents, &c., to be appointed.

SEC. 2. *And be it further enacted, That all books transmitted through such agents for the use of the government of the United States, or of any government of a State or of its legislature, or of any department of the government of the United States or of a State, or of the Academy at West Point, or of the National Institute, shall be admitted into the United States duty free.*

Books transmitted through such agents to be duty free.

SEC. 3. *And be it further enacted*, That the sum of two thousand dollars is hereby appropriated, out of any money in the treasury not otherwise appropriated; and the same is put at the disposal of the Library Committee, for the purpose of carrying into effect such agency and donation, and exchange, and of paying the expenses already incurred in relation thereto.

Appropriation.

Approved, June 26, 1848.

S. L., VOL. 9, CHAP. XXXVIII.—*An act to amend the acts regulating the appraisement of imported merchandise, and for other purposes.*

March 3, 1851.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in all cases where there is or shall be imposed any ad valorem rate of duty on any goods, wares, or merchandise imported into the United States, it shall be the duty of the collector within whose district the same shall be imported or entered, to cause the actual market value or wholesale price thereof at the period of the exportation to the United States, in the principal markets of the country from which the same shall have been imported into the United States, to be appraised, estimated, and ascertained; and to such value or price shall be added all costs and charges, except insurance, and including in every case a charge for commissions at the usual rates, as the true value at the port where the same may be entered, upon which duties shall be assessed.

In assessing duties on imports, the market price of the country from which the importation is made, at the period of exportation, with costs and charges, is to be taken.

SEC. 2. *And be it further enacted*, That the certificate of any one of the appraisers of the United States of the dutiable value of any imported merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise required by existing laws to be made by such appraisers. *And where merchandise shall be entered at ports where there are no appraisers, the certificate of the revenue officer to whom is committed the estimating and collection of duties of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise required by existing laws to be made by such revenue officer.*

By whom the certificate of appraisement is to be made.

Four appraisers to be appointed.

Salary.

Duties.

Appeal from appraisements. Sec. 102, ante.

SEC. 3. *And be it further enacted*, That there shall be appointed by the President of the United States, by and with the advice and consent of the Senate, four appraisers of merchandise, to be allowed an annual salary each of two thousand five hundred dollars, together with their actual travelling expenses, to be regulated by the Secretary of the Treasury, who shall be employed in visiting such ports of entry in the United States, under the direction of the said Secretary, as may be deemed useful by him for the security of the revenue, and shall at such ports afford such aid and assistance in the appraisement of merchandise thereat as may be deemed necessary by the Secretary of the Treasury to protect and insure uniformity in the collection of the revenue from customs; and wherever practicable, in cases of appeal from the decision of United States appraisers, under the provisions of the seventeenth section of the tariff act of thirtieth August, eighteen hundred forty-two, the collector shall select one discreet and experienced merchant to be associated with one of the appraisers appointed under the provisions of this act, who together shall appraise the goods in question; and if they shall disagree, the collector shall decide between them; *and the appraisement thus determined shall be final, and deemed and taken to be the true value of said goods, and the duties shall be levied thereon accordingly, any act of Congress to the contrary notwithstanding.*

Act to take effect April 1, 1851.

SEC. 4. *And be it further enacted*, That this act shall take effect on and after the first day of April next; and all acts and parts of acts inconsistent with the provisions of this act be, and the same are hereby, repealed.

Approved, March 3, 1851.

S. L., VOL. 14, CHAP. XVII.—*An act to extend the time for the withdrawal of goods for consumption from public store and bonded warehouse, and for other purposes.*

March 14, 1866.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the passage of this act, and until the first day of May, eighteen hundred and sixty-six, any goods, wares, or merchandise under bond, in any public or private bonded warehouse, upon which the duties are unpaid, may be withdrawn for consumption, and the bonds cancelled on payment of the duties and charges prescribed by law; and any goods, wares, or merchandise deposited in bond, in any public or private bonded warehouse, on and after the first day of May aforesaid, and all goods, wares, or merchandise remaining in warehouse, under bond, on said first day of May, may be withdrawn for consumption within one year from the date of original importation, on payment of the duties and charges to which they may be subject by law at the time of such withdrawal; and after the expiration of one year from the date of original importation, and until the expiration of three years from said date, any goods, wares, or merchandise, in bond as aforesaid, may be withdrawn for consumption *on payment of the duties* assessed on the original entry and charges, *and an additional duty of ten per centum of the amount of such duties and charges.*

Until May 1, 1866, goods, &c., under bond, in any public, &c., warehouse, on which duties are unpaid, may be withdrawn for consumption upon payment of duties.

After May 1, 1866, such goods may be withdrawn, within one year after importation, upon payment, &c.

How may be withdrawn after one year and within three years from date of importation.

SEC. 2. *And be it further enacted*, That neither this nor any other act shall operate to prevent the exportation of bonded goods, wares, or merchandise from warehouse within three years from the date of original importation, nor their transportation in bond from the port into which they were originally imported to any other port or ports for the purpose of exportation; and all acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

The exportation of bonded goods and their transportation in bond not prevented.

Repeal of inconsistent acts.

Approved, March 14, 1866.

May 8, 1871.

Stat. L., vol. 17, p. 863.—*Proclamation by the President of treaty between the United States and Great Britain.*

Whereas a treaty, between the United States of America and her Majesty the Queen of the United Kingdom of Great Britain and Ire-

land, concerning the settlement of all causes of difference between the two countries, was concluded and signed at Washington by the high commissioners and plenipotentiaries of the respective governments on the eighth day of May last,

* * * * * * *

ARTICLE XVIII.

Right of the inhabitants of the United States in certain sea fisheries in common.

It is agreed by the high contracting parties that, in addition to the liberty secured to the United States fishermen by the convention between the United States and Great Britain, signed at London on the 20th day of October, 1818, of taking, curing, and drying fish on certain coasts of the British North American Colonies therein defined, the inhabitants of the United States shall have, in common with the subjects of her Britannic Majesty, the liberty, for the term of years mentioned in Article XXXIII. of this treaty, to take fish of every kind, except shell-fish, on the sea-coasts and shores, and in the bays, harbors, and creeks, of the provinces of Quebec, Nova Scotia, and New Brunswick, and the colony of Prince Edward's Island, and of the several islands thereunto adjacent, without being restricted to any distance from the shore, with permission to land upon the said coasts and shores and islands, and also upon the Magdelen Islands, for the purpose of drying their nets and curing their fish; provided that, in so doing, they do not interfere with the rights of private property, or with British fishermen, in the peaceable use of any part of the said coasts in their occupancy for the same purpose.

Vol. 8, p. 248, S. L.

See articles 32 and 33.

See p. 260, ante, this vol.

Salmon and shad fisheries exclusively for British fishermen.

It is understood that the above-mentioned liberty applies solely to the sea fishery, and that the salmon and shad fisheries, and all other fisheries in rivers and the mouths of rivers, are hereby reserved exclusively for British fishermen.

* * * * * * *

ARTICLE XXI.

Certain fish oil and fish to be free of duty.

See articles 32 and 33.

It is agreed that, for the term of years mentioned in Article XXXIII, of this treaty, fish oil and fish of all kinds (except fish of the inland lakes, and of the rivers falling into them, and except fish preserved in oil), being the produce of the fisheries of the United States, or of the Dominion of Canada, or of Prince Edward's Island, shall be admitted into each country, respectively free of duty.

* * * * * * *

ARTICLE XXVI.

Navigation of the St. Lawrence to be free.

The navigation of the river St. Lawrence, ascending and descending, from the forty-fifth parallel of north latitude, where it ceases to form the boundary between the two countries, from, to, and into the sea, shall forever remain free and open for the purposes of commerce to the citizens of the United States, subject to any laws and regulations of Great Britain, or of the dominion of Canada, not inconsistent with such privilege of free navigation.

Of other rivers.

The navigation of the rivers Yukon, Porcupine, and Stikine, ascending and descending, from, to, and into the sea, shall forever remain free and open for the purposes of commerce to the subjects of her Britannic Majesty and to the citizens of the United States, subject to any laws and regulations of either country within its own territory, not inconsistent with such privilege of free navigation.

ARTICLE XXVII.

The use on terms of equality of certain canals by citizens of both countries to be urged.

The government of her Britannic Majesty engages to urge upon the government of the dominion of Canada to secure to the citizens of the United States the use of the Welland, St. Lawrence, and other canals in the dominion on terms of equality with the inhabitants of the dominion; and the government of the United States engages that the subjects of her Britannic Majesty shall enjoy the use of the St. Clair Flats canal on terms of equality with the inhabitants of the United States, and further engages to urge upon the State governments to secure to the subjects of her Britannic Majesty the use of the several State canals connected with the navigation of the lakes or rivers traversed by or contiguous to the boundary line between the possessions of the high contracting parties, on terms of equality with the inhabitants of the United States.

ARTICLE XXVIII.

Navigation of Lake Michigan.

The navigation of Lake Michigan shall also, for the term of years mentioned in Article XXXIII. of this treaty, be free and open for the purposes of commerce to the subjects of her Britannic Majesty, subject to any laws and regulations of the United States or of the States bordering thereon not inconsistent with such privilege of free navigation.

ARTICLE XXIX.

Provisions for the conveyance in transit through territory of the United States of certain merchandise imported at certain ports of the United States, and of goods intended for export.

It is agreed that, for the term of years mentioned in Article XXXIII. of this treaty, goods, wares, or merchandise arriving at the ports of New York, Boston, and Portland, and any other ports in the United States which have been or may, from time to time, be specially designated by the President of the United States, and destined for her Britannic Majesty's possessions in North America, may be entered at the proper custom-house and conveyed in transit, without the payment of duties, through the territory of the United States, under such rules, regulations, and conditions for the protection of the revenue as the government of the United States may from time to time prescribe; and under like rules, regulations, and conditions, goods, wares, or merchandise may be conveyed in transit, without the payment of duties, from such possessions through the territory of the United States for export from the said ports of the United States.

Reciprocal provisions as to conveyance in transit through British territory.

It is further agreed that, for the like period, goods, wares, or merchandise arriving at any of the ports of her Britannic Majesty's possessions in North America, and destined for the United States, may be entered at the proper custom-house and conveyed in transit, without the payment of duties, through the said possessions, under such rules and regulations, and conditions for the protection of the revenue as the governments of the said possessions may from time to time prescribe; and, under like rules, regulations, and conditions, goods, wares, or merchandise may be conveyed in transit, without payment of duties, from the United States through the said possessions to other places in the United States, or for export from ports in the said possessions.

ARTICLE XXX.

British subjects may carry in British vessels goods free of duty from certain ports of the United States to other such ports, if part of such carriage is through Canada by land and in bond.

It is agreed that, for the term of years mentioned in Article XXXIII. of this treaty, subjects of her Britannic Majesty may carry in British vessels, without payment of duty, goods, wares, or merchandise from one port or place within the territory of the United States upon the St. Lawrence, the great lakes, and the rivers connecting the same, to another port or place within the territory of the United States as aforesaid: Provided, That a portion of such transportation is made through the dominion of Canada, by land carriage and in bond, under such rules and regulations as may be agreed upon between the government of her Britannic Majesty and the government of the United States.

Citizens of the United States may for the like period carry in United States vessels, without payment of duty, goods, wares, or merchandise from one port or place within the possessions of her Britannic Majesty in North America to another port or place within the said possessions: *Provided*, That a portion of such transportation is made through the territory of the United States by land carriage and in bond, under such rules and regulations as may be agreed upon between the government of the United States and the government of her Britannic Majesty.

Reciprocal privileges granted to citizens of the United States.

See p. 260, ante, this vol.

The government of the United States further engages not to impose any export duties on goods, wares, or merchandise carried under this article through the territory of the United States; and her Majesty's government engages to urge the parliament of the dominion of Canada and the legislatures of the other colonies not to impose any export duties on goods, wares, or merchandise carried under this article; and the government of the United States may, in case such export duties are imposed by the dominion of Canada, suspend, during the period that such duties are imposed, the right of carrying granted under this article in favor of the subjects of her Britannic Majesty.

Provision as to export duties on goods carried under this article.

The government of the United States may suspend the right of carrying granted in favor of the subjects of her Britannic Majesty under this article, in case the dominion of Canada should at any time deprive the citizens of the United States of the use of the canals in the said dominion on terms of equality with the inhabitants of the dominion, as provided in Article XXVII.

Privileges granted by this article may be suspended by the United States, if, &c.

ARTICLE XXXI.

The government of her Britannic Majesty further engages to urge upon the parliament of the dominion of Canada and the legislature of New Brunswick, that no export duty, or other duty, shall be levied on lumber or timber of any kind cut on that portion of the American territory in the State of Maine watered by the river St. John and its tributaries, and floated down that river to the sea, when the same is shipped to the United States from the province of New Brunswick. And, in case any such export or other duty continues to be levied after the expiration of one year from the date of the exchange of the ratifications of this treaty, it is agreed that the government of the United States may suspend the right of carrying hereinbefore granted under Article XXX. of this treaty for such period as such export or other duty may be levied.

Provision as to duty on lumber cut in Maine, floated down the St. John and shipped to the United States from New Brunswick.

* * * * * * *

And whereas the said treaty has been duly ratified on both parts, and the respective ratifications of the same were exchanged in the city of London, on the seventeenth day of June, 1871, by Robert C. Schenck, Envoy Extraordinary and Minister Plenipotentiary of the United States, and Earl Granville, her Majesty's Principal Secretary of State for Foreign Affairs, on the part of their respective governments:

Proclamation.

Now, therefore, be it known that I, Ulysses S. Grant, President of the United States of America, have caused the said treaty to be made public, to the end that the same, and every clause and article thereof, may be observed and fulfilled with good faith by the United States and the citizens thereof.

In witness whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the City of Washington this fourth day of July, in the year of our Lord one thousand eight hundred and seventy-one, [SEAL.] and of the Independence of the United States the ninety-sixth.

U. S. GRANT.

By the President:
HAMILTON FISH, *Secretary of State.*

Oct. 30, 1872.

Stat. L., vol. 17, p. 957.—*Proclamation, No. 14, by the President of the United States of America.*

Preamble.

Whereas, upon information received by me from His Majesty the Emperor of the French, that discriminating duties before the date of said information levied in French ports upon merchandise imported from the countries of its origin in vessels of the United States were discontinued and abolished, and in pursuance of the provisions of an act of Congress of the 7th of January, 1824, and of an act in addition thereto of the 24th of May, 1828, I did, on the 12th day of June, 1869, issue my proclamation declaring that the discriminating duties before that date levied upon merchandise imported from the countries of its origin into ports of the United States in French vessels were thereby discontinued and abolished;

1824, ch. 4, § 4, vol. 4, p. 3, S. L., 1828, ch. 111, § 1, vol. 4, p. 308, S. L.

Vol. 16, p. 1127, S. L.

And whereas, upon information subsequently received by me that the levying of such duties on all merchandise imported into France in vessels of the United States, whether from the country of its origin or from other countries, had been discontinued, I did, on the 20th of November, 1869, in pursuance of the provisions of the said acts of Congress, and by the authority in me vested thereby, issue my proclamation declaring that the discriminating duties before that date levied upon merchandise imported into the United States in French vessels, either from the countries of its origin or from any other country, were thereby discontinued and abolished;

Vol. 16, p. 1130, S. L.

See p. 262 of this vol. for act refunding duty.

And whereas, by the provisions of the said acts of Congress of January 7th, 1824, and of the 24th of May, 1828, as well as by the terms of the said proclamations of the 12th of June, 1869, and of the 20th of November, 1869, the said suspension of discriminating duties upon merchandise imported into the United States in French vessels was granted by the United States on condition that, and to continue so long as merchandise imported into France in vessels of the United States should be admitted into the ports of France on the same terms of exemption from the payment of such discriminating duties;

And whereas information has been received by me that, by a law of the French republic, passed on the 30th of January, 1872, and published on the 3d of February, 1872, merchandise imported into France in vessels of the United States, from countries other than the United States, is (with the exception of certain articles enumerated in said law) subjected to discriminating duties;

And whereas, by the operation of said law of the French republic of the 30th of January, 1872, the exemption of the French vessels and their cargoes granted by the terms of the said proclamations of the 12th of June, 1869, and of the 20th of November, 1869, in accordance with the provisions of the acts of Congress aforesaid, has ceased to be reciprocal on the part of France towards vessels owned by citizens of the United States and their cargoes:

Discriminating duties on merchandise imported in French vessels, &c., to be imposed.

Now, therefore, I, Ulysses S. Grant, President of the United States of America, by virtue of the authority vested in me by an act of Congress of the seventh day of January, one thousand eight hundred and twenty-four, and by an act in addition thereto of the twenty-fourth day of May, one thousand eight hundred and twenty-eight, *do hereby declare and proclaim that on and after this date the said suspension of the collection of discriminating duties upon merchandise imported into the United States in French vessels from countries other than France, provided for by my said proclamations of the twelfth day of June, one thousand eight hundred and sixty-nine, and the twentieth day of November, one thousand eight hundred and sixty-nine, shall cease and determine*, and all the provisions of the acts imposing discriminating foreign tonnage and import duties in the United States are hereby revived, and shall henceforth be and remain in full force, as relates to goods and merchandise imported into the United States in French vessels from countries other than France, so long as any discriminating duties shall continue to be imposed by France upon goods and merchandise imported into France in vessels of the United States from countries other than the United States.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington this thirtieth day of October, in the year of our Lord one thousand eight hundred and seventy-two, [SEAL.] and of the Independence of the United States the ninety-seventh.

U. S GRANT.

By the President:
HAMILTON FISH, *Secretary of State.*

S. L., VOL. 22, CHAP. LXIV.—*An act to prevent the importation of adulterated and spurious teas.* March 2, 1883.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act it shall be unlawful for any person or persons or corporation to import or bring into the United States any merchandise for sale as tea, adulterated with spurious leaf or with exhausted leaves, or which contains so great an admixture of chemicals or other deleterious substances as to make it unfit for use; and the importation of all such merchandise is hereby prohibited. Prohibition of the importation of adulterated and spurious teas.

SEC. 2. That on making entry at the custom house of all tea or merchandise described as tea imported into the United States, the importer or consignee shall give a bond to the collector of the port that such merchandise shall not be removed from warehouse until released by the custom house authorities, who shall examine it with reference to its purity and fitness for consumption; and that for the purpose of such examination samples of each line in every invoice shall be submitted by the importer or consignee to the examiner, with his written statement that such samples represent the true quality of each and every part of the invoice, and accord with the specification therein contained; and in case the examiner has reason to believe that such samples do not represent the true quality of the invoice, he shall make such further examination of the tea represented by the invoice, or any part thereof, as shall be necessary; *Provided*, That such further examination of such tea shall be made within three days after entry thereof has been made at the custom-house; *And provided further*, That the bond above required shall also be conditioned for the payment of all custom house charges which may attach to such merchandise prior to its being released or destroyed (as the case may be) under the provisions of this act. Importer, &c., to give bond. Samples to be accompanied by statement, &c., examined as to purity and fitness for consumption. Provisos. Conditions of bond.

SEC. 3. That if, after an examination, as provided in section two, the tea is found by the examiner not to come within the prohibition of this act, a permit shall at once be granted to the importer or consignee declaring the tea free from control of the custom authorities; but if on examination such tea, or merchandise described as tea, is found, in the opinion of the examiner, to come within the prohibitions of this act, the importer or consignee shall be immediately notified, and the tea, or merchandise described as tea, so returned shall not be released by the custom house, unless on a re-examination called for by the importer or consignee, the return of the examiner shall be found erroneous: *Provided*, That should a portion of the invoice be passed by the examiner, a permit shall be granted for that portion, and the remainder held for further examination, as provided in section four. When to be declared free, and permit given for removal. When found, on examination, to be simulated teas, to be held, &c. Proviso.

SEC. 4. That in case of any dispute between the importer or consignee and the examiner, the matter in dispute shall be referred for arbitration to a committee of three experts, one to be appointed by the collector, one by the importer, and the two to choose a third, and their decision shall be final; *and if upon such final re-examination, the tea shall be found to come within the prohibitions of this act, the importer or consignee shall give a bond, with securities satisfactory to the collector to export said tea, or merchandise described as tea, out of the limits of the* Dispute between importer and examiner decided by arbitration; decision final. Bond conditioned for exporting tea within six months.

Tea to be destroyed if not exported, &c.

United States, within a period of six months after such final re-examination; but if the same shall not have been exported within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed.

Examination and appraisement; by whom to be made.

SEC. 5. That the examination and appraisement herein provided for shall be made by a duly qualified appraiser of the port at which said tea is entered, and when entered at ports where there are no appraisers, such examination and appraisement shall be made by the revenue officers to whom is committed the collection of duties, unless the Secretary of the Treasury shall otherwise direct.

Definition of term "exhausted."

SEC. 6. That leaves to which the term "exhausted" is applied in this act shall mean and include any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction, or other means.

Teas exempt.

SEC. 7. That teas actually on shipboard for shipment to the United States at the time of the passage of this act shall not be subject to the prohibition thereof.

Secretary of Treasury to make regulations, &c.

SEC. 8. That the Secretary of the Treasury shall have the power to enforce the provisions of this act by appropriate regulations.

Approved, March 2, 1883.

February 23, 1887.

S. L., VOL. 24, CHAP. CCXXI.—*An act to amend section three thousand and fifty-eight of the Revised Statutes.*

Ownership of imported merchandise. R. S., § 3058, p. 588, amended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section three thousand and fifty-eight of the Revised Statutes be amended to read as follows:

Consignee deemed the owner. Holder of bill of lading deemed consignee.

"SEC. 3058. *All merchandise imported into the United States shall, for the purpose of this title, be deemed and held to be the property of the person to whom the merchandise may be consigned; but the holder of any bill of lading consigned to order and properly indorsed shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters, the latter may be recognized as the consignee;* and under such regulations as the Secretary of the Treasury may prescribe, merchandise saved from a vessel wrecked or abandoned at sea, or on or along the coasts of the United States, and promptly brought into a port of the United States by or in possession of the salvors of the same, can, for the purpose of its title, be regarded as the property of such salvors, and the valuation thereof and payment of duties thereon can be made accordingly and with due reference to the condition of the said merchandise as thus saved and the necessities of the case: *Provided, however*, That such bringing in by salvors shall be in good faith and without intent to evade the just payment of duty: *And provided further*, That nothing herein contained shall be so construed as to prejudice in any other respect the rights of property, or of or through abandonment or allowance of the owner, or any other person interested in said merchandise".

Merchandise saved from wrecks.

Provisos.

Right of property not prejudiced.

Approved, February 23, 1887.

July 26, 1892.

27 S. L., 267.

SUPP. TO R. S., p. 47, CHAP. CCXLVIII.—*An act to enforce reciprocal commercial relations between the United States and Canada, and for other purposes.*

Reciprocal advantages.

Be it enacted, &c., That, with a view of securing reciprocal advantages for the citizens, ports, and vessels of the United States, on and after the first day of August, eighteen hundred and ninety-two,

If passage of vessels of the United States is made burdensome through St. Lawrence River, Great Lakes, or water ways,

whenever and so often as the President shall be satisfied that the passage through any canal or lock connected with the navigation of the Saint Lawrence River, the Great Lakes, or the water ways connecting the same, of any vessels of the United States, or of cargoes or passengers in transit to any port of the United States, is prohibited or is made difficult or burdensome by the imposition of tolls or otherwise which, in view of the free passage through the Saint Marys Falls Canal, now permitted to vessels of all nations, he shall deem to be reciprocally unjust and unreasonable,

he shall have the power, and it shall be his duty, to suspend by (1) proclamation to that effect, for such time and to such extent (including absolute prohibition) as he shall deem just, the right of free passage through the Saint Marys Falls Canal, so far as it relates to vessels owned by the subjects of the government so discriminating against the citizens, ports, or vessels of the United States, or to any cargoes, portions of cargoes, or passengers in transit to the ports of the government making such discrimination, whether carried in vessels of the United States or of other nations.

President may suspend passage through St. Marys Falls Canal.

In such case and during such suspension tolls shall be levied, collected, and paid as follows, to wit:

Tolls to be levied during suspension.

Upon freight of whatever kind or description, not to exceed two dollars per ton; upon passengers, not to exceed five dollars each, as shall be from time to time determined by the President:

Provided, That no tolls shall be charged or collected upon freight or passengers carried to and landed at Ogdensburg, or any port west of Ogdensburg, and south of a line drawn from the northern boundary of the State of New York through the Saint Lawrence River, the Great Lakes, and their connecting channels to the northern boundary of the State of Minnesota.

No charge for navigation at or west of Ogdensburg, N. Y., within certain limits.

SEC. 2. All tolls so charged shall be collected under such regulations as shall be prescribed by the Secretary of the Treasury, who may require the master of each vessel to furnish a sworn statement of the amount and kind of cargo and the number of passengers carried and the destination of the same, and such proof of the actual delivery of such cargo or passengers at some port or place within the limits above named as he shall deem satisfactory;

Collection of tolls under rules of Secretary of Treasury.

Proof of excepted destination required.

and until such proof is furnished such freight and passengers may be considered to have been landed at some port or place outside of those limits, and the amount of tolls which would have accrued if they had been so delivered shall constitute a lien, which may be enforced against the vessel in default wherever and whenever found in the waters of the United States. [*July 26, 1892.*]

Tolls to be a lien on vessel.

NOTE.—(1) By proclamation of August 18, 1892 (27 S. L., 1032), the President, under the authority of the above act, and because of discrimination against citizens of the United States in the use of the Welland Canal, enforced a toll of 20 cents per ton on all freight passing through the St. Marys Falls Canal in transit to any part of the Dominion of Canada.

Proclamation of President.

This was suspended by proclamation of February 21, 1893 (27 S. L., 1065), upon satisfactory assurances that equality with British subjects had been secured to citizens of the United States in regard to the use of the Welland Canal.

By 1886, June 19, ch. 421, § 17 (Supp. R. S., 496), the President may suspend commercial privileges to vessels of any country denying such privileges to vessels of the United States.

Reciprocal commercial privileges.

By 1887, March 3, ch. 339 (1 Supp. R. S., 555), when the rights of American fishing vessels or fishermen in the waters or ports of the British dominions of North America, are denied or abridged, or are unjustly vexed or harrassed, the President may deny entrance to vessels, their masters and crews, of these dominions into the waters or ports of the United States and deny entry of the products of these dominions into the United States.

Rights of vessels or fishermen.

By 1890, May 24, ch. 292 (1 Supp. R. S., 742,) amended by 1893, March 3, ch. 211, par. 1, post, p. 127, certain privileges are granted to Canadian wrecking vessels, contingent upon reciprocal privileges.

Wrecking privileges.

S. L. VOL. 28, p. 971.—*Joint resolution No. 18, extending from March first, eighteen hundred and ninety-five, to the fifteenth day of April, eighteen hundred and ninety-five, the time for making returns of income for the year eighteen hundred and ninety-four, and for other purposes.*

February 21, 1895.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the time fixed by existing law for the rendering of income returns, to wit: "on or before the first Monday of March in every year" (Section thirty-five, Act of August twenty-eighth, eighteen hundred and ninety-four, and Section thirty-one hundred and seventy-three, Revised Statutes, as amended by Section thirty-four of that Act) is hereby extended, with reference only to

Income tax.

Annual returns for 1894 may be made up to April 15, 1895.

Laws, 2d sess. 53d Cong., pp. 558, 559.

returns of income for the year eighteen hundred and ninety-four, so that it shall be lawful to make such returns for that year on or before the fifteenth day of April, eighteen hundred and ninety-five.

Insurance deductions.

Resolved, That in computing incomes under said Act the amounts necessarily paid for fire-insurance premiums and for ordinary repairs shall be deducted.

Dividends liable to tax not included in income.

Resolved, That in computing incomes under said Act the amounts received as dividends upon the stock of any corporation, company, or association shall not be included in case such dividends are also liable to the tax of two per centum upon the net profits of said corporation, company, or association, although such tax may not have been actually paid by said corporation, company, or association at the time of making returns by the person, corporation, or association receiving such dividends. And returns, or reports, of the names and salaries of employes shall not be required from employers, unless called for by the collector in order to verify the returns of employes.

Reports of names not required.

Approved, February 21, 1895.

NOTE.—See decision below declaring act unconstitutional.

Supreme Court of the United States, October term, 1894. 893. Charles Pollock, appellant, vs. The Farmers' Loan and Trust Company et al. 894. Lewis H. Hyde vs. The Continental Trust Company of the City of New York et al. Appeals from the Circuit Court of the United States for the Southern District of New York. May 20, 1895. (a)

Mr. Chief Justice Fuller delivered the opinion of the Court:

Whenever this court is required to pass upon the validity of an act of Congress as tested by the fundamental law enacted by the people, the duty imposed demands in its discharge the utmost deliberation and care, and invokes the deepest sense of responsibility. And this is especially so when the question involves the exercise of a great governmental power, and brings into consideration, as vitally affected by the decision, that complex system of government, so sagaciously framed to secure and perpetuate "an indestructible Union, composed of indestructible States."

We have, therefore, with an anxious desire to omit nothing which might in any degree tend to elucidate the questions submitted, and aided by further able arguments embodying the fruits of elaborate research, carefully re-examined these cases, with the result that, while our former conclusions remain unchanged, their scope must be enlarged by the acceptance of their logical consequences.

The very nature of the Constitution, as observed by Chief Justice Marshall, in one of his greatest judgments, "requires that only its great outlines should be marked, its important objects designated, and the minor ingredients which compose those objects be deduced from the nature of the objects themselves." "In considering this question, then, we must never forget, that it is *a Constitution* that we are expounding." *McCulloch* v. *Maryland*, 4 Wheat., 316, 407.

As heretofore stated, the Constitution divided Federal taxation into two great classes, the class of direct taxes, and the class of duties, imposts, and excises; and prescribed two rules which qualified the grant of power as to each class.

The power to lay direct taxes apportioned among the several States in proportion to their representation in the popular branch of Congress, a representation based on population as ascertained by the census, was plenary and absolute; but to lay direct taxes without apportionment was forbidden. The power to lay duties, imposts, and excises was subject to the qualification that the imposition must be uniform throughout the United States.

Our previous decision was confined to the consideration of the validity of the tax on the income from real estate, and on the income from municipal bonds. The question thus limited was whether such taxation was direct or not, in the meaning of the Constitution; and the court went no farther, as to the tax on the income from real estate, than to hold that it fell within the same class as the source whence the income was derived, that is, that a tax upon the realty and a tax upon the receipts therefrom were alike direct; while, as to the income from municipal bonds, that could not be taxed because of want of power to tax the source, and no reference was made to the nature of the tax as being direct or indirect.

(a) See act at page, ante, 455, decided unconstitutional.

We are now permitted to broaden the field of inquiry, and to determine to which of the two great classes a tax upon a person's entire income, whether derived from rents, or products, or otherwise, of real estate, or from bonds, stocks, or other forms of personal property, belongs; and we are unable to conclude that the enforced subtraction from the yield of all the owner's real or personal property, in the manner prescribed, is so different from a tax upon the property itself, that it is not a direct, but an indirect tax, in the meaning of the Constitution.

The words of the Constitution are to be taken in their obvious sense, and to have a reasonable construction. In *Gibbons* v. *Ogden*, Mr. Chief Justice Marshall, with his usual felicity, said: "As men, whose intentions require no concealment, generally employ the words which most directly and aptly express the ideas they intend to convey, the enlightened patriots who framed our Constitution, and the people who adopted it, must be understood to have employed words in their natural sense, and to have intended what they have said." 9 Wheat., 188. And in *Rhode Island* v. *Massachusetts*, where the question was whether a controversy between two States over the boundary between them was within the grant of judicial power, Mr. Justice Baldwin, speaking for the court, observed: "The solution of this question must necessarily depend on the words of the Constitution; the meaning and intention of the convention which framed and proposed it for adoption and ratification to the conventions of the people of and in the several States; together with a reference to such sources of judicial information as are resorted to by all courts in construing statutes, and to which this court has always resorted in construing the Constitution." 12 Pet., 721.

We know of no reason for holding otherwise than that the words "direct taxes," on the one hand, and "duties, imposts and excises," on the other, were used in the Constitution in their natural and obvious sense. Nor, in arriving at what those terms embrace, do we perceive any ground for enlarging them beyond, or narrowing them within, their natural and obvious import at the time the Constitution was framed and ratified.

And, passing from the text, we regard the conclusion reached as inevitable, when the circumstances which surrounded the convention and controlled its action and the views of those who framed and those who adopted the Constitution are considered.

We do not care to retravel ground already traversed; but some observations may be added.

In the light of the struggle in the convention as to whether the new Nation should be empowered to levy taxes directly on the individual until after the States had failed to respond to requisitions—a struggle which did not terminate until the amendment to that effect, proposed by Massachusetts and concurred in by South Carolina, New Hampshire, New York, and Rhode Island, had been rejected—it would seem beyond reasonable question that direct taxation, taking the place as it did of requisitions, was purposely restrained to apportionment according to representation, in order that the former system as to ratio might be retained, while the mode of collection was changed.

This is forcibly illustrated by a letter of Mr. Madison of January 29, 1789, recently published,* written after the ratification of the Constitution, but before the organization of the government and the submission of the proposed amendment to Congress, which, while opposing the amendment as calculated to impair the power, only to be exercised in "extraordinary emergencies," assigns adequate ground for its rejection as substantially unnecessary, since, he says, "every State which chooses to collect its own quota may always prevent a Federal collection, by keeping a little beforehand in its finances, and making its payment at once into the Federal treasury."

The reasons for the clauses of the Constitution in respect of direct taxation are not far to seek. The States, respectively, possessed plenary powers of taxation. They could tax the property of their citizens in such manner and to such extent as they saw fit; they had unrestricted powers to impose duties or imposts on imports from abroad, and excises on manufactures, consumable commodities, or otherwise. They gave up the great sources of revenue derived from commerce; they retained the concurrent power of levying excises, and duties if covering anything other than excises; but in respect of them the range of taxation was narrowed by the power granted over interstate commerce, and by the danger of being put at disadvantage in dealing with excises on manufactures. They retained the power of direct taxation, and to that they looked as their chief resource; but even in respect of that, they granted the concurrent power, and if the tax were placed by both governments on the same subject, the claim of the United

* By Mr. Worthington C. Ford in The Nation, April 25, 1895; republished in 51 Albany Law Journal, 292.

States had preference. Therefore, they did not grant the power of direct taxation without regard to their own condition and resources as States; but they granted the power of apportioned direct taxation, a power just as efficacious to serve the needs of the general government, but securing to the States the opportunity to pay the amount apportioned, and to recoup from their own citizens in the most feasible way, and in harmony with their systems of local self-government. If, in the changes of wealth and population in particular States, apportionment produced inequality, it was an inequality stipulated for, just as the equal representation of the States, however small, in the Senate, was stipulated for. The Constitution ordains affirmatively that each State shall have two members of that body, and negatively that no State shall by amendment be deprived of its equal suffrage in the Senate without its consent. The Constitution ordains affirmatively that representatives and direct taxes shall be apportioned among the several States according to numbers, and negatively that no direct tax shall be laid unless in proportion to the enumeration.

The founders anticipated that the expenditures of the States, their counties, cities, and towns, would chiefly be met by direct taxation on accumulated property, while they expected that those of the Federal government would be for the most part met by indirect taxes. And in order that the power of direct taxation by the general government should not be exercised, except on necessity; and, when the necessity arose, should be so exercised as to leave the States at liberty to discharge their respective obligations, and should not be so exercised, unfairly and discriminatingly, as to particular States or otherwise, by a mere majority vote, possibly of those whose constituents were intentionally not subjected to any part of the burden, the qualified grant was made. Those who made it knew that the power to tax involved the power to destroy, and that, in the language of Chief Justice Marshall, "the only security against the abuse of this power is found in the structure of the government itself. In imposing a tax, the legislature acts upon its constituents. This is, in general, a sufficient security against erroneous and oppressive taxation." 4 Wheat., 428. And they retained this security by providing that direct taxation and representation in the lower house of Congress should be adjusted on the same measure.

Moreover, whatever the reasons for the constitutional provisions, there they are, and they appear to us to speak in plain language.

It is said that a tax on the whole income of property is not a direct tax in the meaning of the Constitution, but a duty, and, as a duty, leviable without apportionment, whether direct or indirect. We do not think so. Direct taxation was not restricted in one breath, and the restriction blown to the winds in another.

Cooley, (On Taxation, p. 3,) says that the word "*duty*" ordinarily "means an indirect tax, imposed on the importation, exportation or consumption of goods;" having "a broader meaning than *custom*, which is a duty imposed on imports or exports;" that "the term *impost* also signifies any tax, tribute or duty, but it is seldom applied to any but the indirect taxes. An *excise* duty is an inland impost, levied upon articles of manufacture or sale, and also upon licenses to pursue certain trades or to deal in certain commodities."

In the Constitution, the words "duties, imposts and excises" are put in antithesis to direct taxes. Gouverneur Morris recognized this in his remarks in modifying his celebrated motion, as did Wilson in approving of the motion as modified. 5 Ell. Deb., 302. And Mr. Justice Story, in his Commentaries on the Constitution, (§ 949,) expresses the view that it is not unreasonable to presume that the word "duties" was used as equivalent to "customs" or "imposts" by the framers of the Constitution, since in other clauses it was provided that "No tax or duty shall be laid on articles exported from any State," and that "No State shall, without the consent of Congress, lay any imposts or duties on imports or exports, except what may be absolutely necessary for executing its inspection laws;" and he refers to a letter of Mr. Madison to Mr. Cabell, of September 18, 1828, to that effect. 3 Madison's Writings, 636.

In this connection it may be useful, though at the risk of repetition, to refer to the views of Hamilton and Madison as thrown into relief in the pages of the Federalist, and in respect of the enactment of the carriage tax act, and again to briefly consider the Hylton case, (3 Dall., 171,) so much dwelt on in argument.

The act of June 4, 1794, laying duties upon carriages for the conveyance of persons, was enacted in a time of threatened war. Bills were then pending in Congress to increase the military force of the United States, and to authorize increased taxation in various directions. It was, therefore, as much a part of a system of taxation in war *times*, as was the income tax of the war of the rebellion. The bill passed the House

on the twenty-ninth of May, apparently after a very short debate. Mr. Madison and Mr. Ames are the only speakers on that day reported in the Annals. "Mr. Madison objected to this tax on carriages as an unconstitutional tax; and, as an unconstitutional measure, he would vote against it." Mr. Ames said: "It was not to be wondered at if he, coming from so different a part of the country, should have a different idea of this tax from the gentleman who spoke last. In Massachusetts, this tax had been long known; and there it was called an excise. It was difficult to define whether a tax is direct or not. He had satisfied himself that this was not so."

On the first of June, 1794, Mr. Madison wrote to Mr. Jefferson: "The carriage tax, which only struck at the Constitution, has passed the House of Representatives." The bill then went to the Senate, where, on the third day of June, it "was considered and adopted;" and on the following day it received the signature of President Washington. On the same third day of June the Senate considered "an act laying certain duties upon snuff and refined sugar;" "an act making further provisions for securing and collecting the duties on foreign and domestic distilled spirits, stills, wines, and teas;" "an act for the more effectual protection of the Southwestern frontier;" "an act laying additional duties on goods, wares and merchandise, &c.;" "an act laying duties on licenses for selling wines and foreign distilled spirituous liquors by retail;" and "an act laying duties on property sold at auction."

It appears then that Mr. Madison regarded the carriage tax bill as unconstitutional, and accordingly gave his vote against it, although it was to a large extent, if not altogether, a war measure.

Where did Mr. Hamilton stand? At that time he was Secretary of the Treasury, and it may therefore be assumed, without proof, that he favored the legislation. But upon what ground? He must, of course, have come to the conclusion that it was not a direct tax. Did he agree with Fisher Ames, his personal and political friend, that the tax was an excise? The evidence is overwhelming that he did.

In the thirtieth number of the Federalist, after depicting the helpless and hopeless condition of the country growing out of the inability of the confederation to obtain from the States the moneys assigned to its expenses, he says: "The more intelligent adversaries of the new Constitution admit the force of this reasoning; but they qualify their admission, by a distinction between what they call *internal* and *external* taxations. The former they would reserve to the State governments; the latter, which they explain into commercial imposts, or rather duties on imported articles, they declare themselves willing to concede to the Federal head." In the thirty-sixth number, while still adopting the division of his opponents, he says: "The taxes intended to be comprised under the general denomination of internal taxes, may be subdivided into those of the *direct* and those of the *indirect* kind. . . . As to the latter, *by which must be understood duties and excises on articles of consumption*, one is at a loss to conceive, what can be the nature of the difficulties apprehended." Thus we find Mr. Hamilton, while writing to induce the adoption of the Constitution, *first*, dividing the power of taxation into *external* and *internal*, putting into the former the power of imposing duties on imported articles and into the latter all remaining powers; and, *second*, dividing the latter into *direct* and *indirect*, putting into the latter, duties and excises on articles of consumption.

It seems to us to inevitably follow that in Mr. Hamilton's judgment at that time all internal taxes, except duties and excises on articles of consumption, fell into the category of direct taxes.

Did he, in supporting the carriage tax bill, change his views in this respect? His argument in the Hylton case in support of the law enables us to answer this question. It was not reported by Dallas, but was published in 1851 by his son in the edition of all Hamilton's writings except the Federalist. After saying that we shall seek in vain for any legal meaning of the respective terms "direct and indirect taxes," and after forcibly stating the impossibility of collecting the tax if it is to be considered as a direct tax, he says, doubtingly: "The following are presumed to be the only direct taxes. Capitation or poll taxes. Taxes on lands and buildings. General assessments, whether on the whole property of individuals, or on their whole real or personal estate; all else must of necessity be considered as indirect taxes." "*Duties, imposts and excises* appear to be contradistinguished from *taxes*." "If the meaning of the word *excise* is to be sought in the British statutes, it will be found to include the duty on carriages, which is there considered as an *excise*." "Where so important a distinction in the Constitution is to be realized, it is fair to seek the meaning of terms in the statutory language of that country from which our jurisprudence is derived." 7 Hamilton's Works, 328. Mr. Hamilton therefore clearly supported the law which Mr.

Madison opposed, for the same reason that his friend Fisher Ames did, because it was an excise, and as such was specifically comprehended by the Constitution. Any loose expressions in definition of the word "direct," so far as conflicting with his well-considered views in the Federalist, must be regarded as the liberty which the advocate usually thinks himself entitled to take with his subject. He gives, however, it appears to us, a definition which covers the question before us. A tax upon one's whole income is a tax upon the annual receipts from his whole property, and as such falls within the same class as a tax upon that property, and is a direct tax, in the meaning of the Constitution. And Mr. Hamilton in his report on the public credit, in referring to contracts with citizens of a foreign country, said: "This principle, which seems critically correct, would exempt as well the income as the capital of the property. It protects the use, as effectually as the thing. What, in fact, is property, but a fiction, without the beneficial use of it? In many cases, indeed, the *income* or *annuity* is the property itself." 3 Hamilton's Works, 34.

We think there is nothing in the Hylton case in conflict with the foregoing. The case is badly reported. The report does not give the names of both the judges before whom the case was argued in the Circuit Court. The record of that court shows that Mr. Justice Wilson was one and District Judge Griffin of Virginia was the other. Judge Tucker in his appendix to the edition of Blackstone published in 1803, (Tucker's Blackstone, vol. 1, part 1, p. 294,) says: "The question was tried in this State, in the case of *United States* v. *Hylton*, and the court being divided in opinion, was carried to the Supreme Court of the United States by consent. It was there argued by the proposer of it, (the first Secretary of the Treasury,) on behalf of the United States, and by the present Chief Justice of the United States, on behalf of the defendant. Each of those gentlemen was supposed to have defended his own private opinion. That of the Secretary of the Treasury prevailed, and the tax was afterwards submitted to, universally, in Virginia."

We are not informed whether Mr. Marshall participated in the two days' hearing at Richmond, and there is nothing of record to indicate that he appeared in the case in this court; but it is quite probable that Judge Tucker was aware of the opinion which he entertained in regard to the matter.

Mr. Hamilton's argument is left out of the report, and in place of it it is said that the argument turned entirely upon the point whether the tax was a direct tax, while his brief shows that, so far as he was concerned, it turned upon the point whether it was an excise, and therefore not a direct tax.

Mr. Justice Chase thought that the tax was a tax on expense, because a carriage was a consumable commodity, and in that view the tax on it was on the expense of the owner. He expressly declined to give an opinion as to what were the direct taxes contemplated by the Constitution. Mr. Justice Paterson said: "All taxes on expenses or consumption are indirect taxes; a tax on carriages is of this kind." He quoted copiously from Adam Smith in support of his conclusions, although it is now asserted that the justices made small account of that writer. Mr. Justice Iredell said: "There is no necessity, or propriety, in determining what is or is not, a direct, or indirect, tax, in all cases. It is sufficient, on the present occasion, for the court to be satisfied, that this is not a direct tax contemplated by the Constitution."

What was decided in the Hylton case was then that a tax on carriages was an excise, and, therefore, an indirect tax. The contention of Mr. Madison in the House was only so far disturbed by it, that the court classified it where he himself would have held it constitutional, and he subsequently as President approved a similar act. 3 Stat. 40. The contention of Mr. Hamilton in the Federalist was not disturbed by it in the least. In our judgment, the construction given to the Constitution by the authors of the Federalist (the five numbers contributed by Chief Justice Jay related to the danger from foreign force and influence, and to the treaty-making power) should not and cannot be disregarded.

The Constitution prohibits any direct tax, unless in proportion to numbers as ascertained by the census; and, in the light of the circumstances to which we have referred, is it not an evasion of that prohibition to hold that a general unapportioned tax, imposed upon all property owners as a body for or in respect of their property, is not direct, in the meaning of the Constitution, because confined to the income therefrom?

Whatever the speculative views of political economists or revenue reformers may be, can it be properly held that the Constitution, taken in its plain and obvious sense, and with due regard to the circumstances attending the formation of the government, authorizes a general unapportioned tax on the products of the farm and the rents of

real estate, although imposed merely because of ownership and with no possible means of escape from payment, as belonging to a totally different class from that which includes the property from whence the income proceeds?

There can be but one answer, unless the constitutional restriction is to be treated as utterly illusory and futile, and the object of its framers defeated. We find it impossible to hold that a fundamental requisition, deemed so important as to be enforced by two provisions, one affirmative and one negative, can be refined away by forced distinctions between that which gives value to property, and the property itself.

Nor can we perceive any ground why the same reasoning does not apply to capital in personalty held for the purpose of income or ordinarily yielding income, and to the income therefrom. All the real estate of the country, and all its invested personal property, are open to the direct operation of the taxing power if an apportionment be made according to the Constitution. The Constitution does not say that no direct tax shall be laid by apportionment on any other property than land; on the contrary, it forbids all unapportioned direct taxes; and we know of no warrant for excepting personal property from the exercise of the power, or any reason why an apportioned direct tax cannot be laid and assessed, as Mr. Gallatin said in his report when Secretary of the Treasury in 1812, "upon the same objects of taxation on which the direct taxes levied under the authority of the State are laid and assessed."

Personal property of some kind is of general distribution; and so are incomes, though the taxable range thereof might be narrowed through large exemptions.

The Congress of the Confederation found the limitation of the sources of the contributions of the States to "land, and the buildings and improvements thereon," by the eighth article of July 9, 1778, so objectionable that the article was amended April 28, 1783, so that the taxation should be apportioned in proportion to the whole number of white and other free citizens and inhabitants, including those bound to servitude for a term of years and three-fifths of all other persons, except Indians not paying taxes; and Madison, Ellsworth, and Hamilton in their address, in sending the amendment to the States, said: "This rule, although not free from objections, is liable to fewer than any other that could be devised." 1 Ell. Deb. 93, 95, 98.

Nor are we impressed with the contention that, because in the four instances in which the power of direct taxation has been exercised, Congress did not see fit, for reasons of expediency, to levy a tax upon personalty, this amounts to such a practical construction of the Constitution that the power did not exist, that we must regard ourselves bound by it. We should regret to be compelled to hold the powers of the general government thus restricted, and certainly cannot accede to the idea that the Constitution has become weakened by a particular course of inaction under it.

The stress of the argument is thrown, however, on the assertion that an income tax is not a property tax at all; that it is not a real estate tax, or a crop tax, or a bond tax; that it is an assessment upon the taxpayer on account of his money-spending power as shown by his revenue for the year preceding the assessment; that rents received, crops harvested, interest collected, have lost all connection with their origin, and although once not taxable have become transmuted in their new form into taxable subject-matter; in other words, that income is taxable irrespective of the source from whence it is derived.

This was the view entertained by Mr. Pitt, as expressed in his celebrated speech on introducing his income tax law of 1799, and he did not hesitate to carry it to its logical conclusion. The English loan acts provided that the public dividends should be paid "free of all taxes and charges whatsoever;" but Mr. Pitt successfully contended that the dividends for the purposes of the income tax were to be considered simply in relation to the recipient as so much income, and that the fund holder had no reason to complain. And this, said Mr. Gladstone, fifty-five years after, was the rational construction of the pledge. Financial Statements, 32.

The dissenting justices proceeded in effect upon this ground in *Weston* v. *Charleston*, 2 Pet. 449, but the court rejected it. That was a State tax, it is true; but the States have power to lay income taxes, and if the source is not open to inquiry, constitutional safeguards might be easily eluded.

We have unanimously held in this case that, so far as this law operates on the receipts from municipal bonds, it cannot be sustained, because it is a tax on the power of the States, and on their instrumentalities to borrow money, and consequently repugnant to the Constitution. But if, as contended, the interest when received has become merely money in the recipient's pocket, and taxable as such without reference to the source from which it came, the question is immaterial whether it could have been originally

taxed at all or not. This was admitted by the Attorney-General with characteristic candor; and it follows that, if the revenue derived from municipal bonds cannot be taxed because the source cannot be, the same rule applies to revenue from any other source not subject to the tax; and the lack of power to levy any but an apportioned tax on real and personal property equally exists as to the revenue therefrom.

Admitting that this act taxes the income of property irrespective of its source, still we cannot doubt that such a tax is necessarily a direct tax in the meaning of the Constitution.

In England, we do not understand that an income tax has ever been regarded as other than a direct tax. In Dowell's History of Taxation and Taxes in England, admitted to be the leading authority, the evolution of taxation in that country is given, and an income tax is invariably classified as a direct tax. 3 Dowell, (1884,) 103, 126. The author refers to the grant of a fifteenth and tenth and a graduated income tax in 1435, and to many subsequent comparatively ancient statutes as income tax laws. 1 Dowell, 121. It is objected that the taxes imposed by these acts were not, scientifically speaking, income taxes at all, and that although there was a partial income tax in 1758, there was no general income tax until Pitt's of 1799. Nevertheless, the income taxes levied by these modern acts, Pitt's, Addington's, Petty's, Peal's, and by existing laws, are all classified as direct taxes; and, so far as the income tax we are considering is concerned, that view is concurred in by the cyclopaedists, the lexicographers, and the political economists, and generally by the classification of European governments wherever an income tax obtains.

In *Attorney-General* v. *Queen Insurance Co.*, 3 App. Cases, 1090, which arose under the British North America act of 1867, (30 and 31 Vict. c. 3, § 92,) which provided that the provincial legislatures could only raise revenue for provincial purposes within each province, (in addition to licenses,) by direct taxation, an act of the Quebec legislature laying a stamp duty came under consideration, and the judicial committee of the Privy Council, speaking by Jessel, M. R., held that the words "direct taxation" had "either a technical meaning, or a general, or, as it is sometimes called, a popular meaning. One or other meaning the words must have; and in trying to find out their meaning we must have recourse to the usual sources of information, whether regarded as technical words, words of art, or words used in popular language." And considering "their meaning either as words used in the sense of political economy, or as words used in jurisprudence of the courts of law," it was concluded that stamps were not included in the category of direct taxation, and that the imposition was not warranted.

In *Attorney-General* v. *Reed*, 10 App. Cases, 141, Lord Chancellor Selbourne said, in relation to the same act of Parliament: "The question whether it is a direct or an indirect tax cannot depend upon those special events which may vary in particular cases; but the best general rule is to look to the time of payment; and if at the time the ultimate incidence is uncertain, then, as it appears to their lordships, it cannot, in this view, be called direct taxation within the meaning of the second section of the ninety-second clause of the act in question."

In *Bank of Toronto* v. *Lambe*, 12 App. Cases, 575, the Privy Council, discussing the same subject, in dealing with the argument much pressed at the bar, that a tax to be strictly direct must be general, said that they had no hesitation in rejecting it for legal purposes. "It would deny the character of a direct tax to the income tax of this country, which is always spoken of as such, and is generally looked upon as a direct tax of the most obvious kind; and it would run counter to the common understanding of men on this subject, which is one main clue to the meaning of the legislature."

At the time the Constitution was framed and adopted, under the systems of direct taxation of many of the States, taxes were laid on incomes from professions, business, or employments, as well as from "offices and places of profit;" but if it were the fact that there had then been no income tax law, such as this, it would not be of controlling importance. A direct tax cannot be taxen out of the constitutional rule because the particular tax did not exist at the time the rule was prescribed. As Chief Justice Marshall said in the Dartmouth College case: "It is not enough to say, that this particular case was not in the mind of the convention, when the article was framed, nor of the American people, when it was adopted. It is necessary to go further, and to say that, had this particular case been suggested, the language would have been so varied, as to exclude it, or it would have been made a special exception. The case being within the words of the rule, must be within its operation likewise, unless there be something in the literal construction so obviously absurd, or mischievous, or repugnant to the

general spirit of the instrument, as to justify those who expound the Constitution in making it an exception." 4 Wheat., 518, 644.

Being direct, and therefore to be laid by apportionment, is there any real difficulty in doing so? Cannot Congress, if the necessity exist of raising thirty, forty, or any other number of million dollars for the support of the government, in addition to the revenue from duties, imposts, and excises, apportion the quota of each State upon the basis of the census, and thus advise it of the payment which must be made, and proceed to assess that amount on all the real and personal property and the income of all persons in the State, and collect the same if the State does not in the meantime assume and pay its quota and collect the amount according to its own system and in its own way? Cannot Congress do this, as respects either or all these subjects of taxation, and deal with each in such manner as might be deemed expedient, as indeed was done in the act of July 14, 1798, (1 Stat., 597, c. 75)? Inconveniences might possibly attend the levy of an income tax, notwithstanding the listing of receipts, when adjusted, furnishes its own valuation; but that it is apportionable is hardly denied, although it is asserted that it would operate so unequally as to be undesirable.

In the disposition of the inquiry whether a general unapportioned tax on the income of real and personal property can be sustained, under the Constitution, it is apparent that the suggestion that the result of compliance with the fundamental law would lead to the abandonment of that method of taxation altogether, because of inequalities alleged to necessarily accompany its pursuit, could not be allowed to influence the conclusion; but the suggestion not unnaturally invites attention to the contention of appellants' counsel, that the want of uniformity and equality in this act is such as to invalidate it. Figures drawn from the census are given, showing that enormous assets of mutual insurance companies; of building associations; of mutual savings banks; large productive property of ecclesiastical organizations; are exempted, and it is claimed that the exemptions reach so many hundred millions that the rate of taxation would perhaps have been reduced one-half, if they had not been made. We are not dealing with the act from that point of view; but, assuming the data to be substantially reliable, if the sum desired to be raised had been apportioned, it may be doubted whether any State, which paid its quota and collected the amount by its own methods, would, or could under its constitution, have allowed a large part of the property alluded to to escape taxation. If so, a better measure of equality would have been attained than would be otherwise possible, since, according to the argument for the government, the rule of equality is not prescribed by the Constitution as to Federal taxation, and the observance of such a rule as inherent in all just taxation is purely matter of legislative discretion.

Elaborate argument is made as to the efficacy and merits of an income tax in general, as on the one hand, equal and just, and on the other, elastic and certain; not that it is not open to abuse by such deductions and exemptions as might make taxation under it so wanting in uniformity and equality as in substance to amount to deprivation of property without due process of law; not that it is not open to fraud and evasion, and inquisitorial in its methods; but because it is pre-eminently a tax upon the rich, and enables the burden of taxes on consumption and of duties on imports to be sensibly diminished. And it is said that the United States as "the representative of an indivisible nationality, as a political sovereign equal in authority to any other on the face of the globe, adequate to all emergencies, foreign or domestic, and having at its command for offence and defence and for all governmental purposes all the resources of the nation," would be "but a maimed and crippled creation after all," unless it possesses the power to lay a tax on the income of real and personal property throughout the United States without apportionment.

The power to tax real and personal property and the income from both, there being an apportionment, is conceded; that such a tax is a direct tax in the meaning of the Constitution has not been, and, in our judgment, cannot be successfully denied; and yet we are thus invited to hesitate in the enforcement of the mandate of the Constitution, which prohibits Congress from laying a direct tax on the revenue from property of the citizen without regard to State lines, and in such manner that the States cannot intervene by payment in regulation of their own resources, lest a government of delegated powers should be found to be, not less powerful, but less absolute, than the imagination of the advocate had supposed.

We are not here concerned with the question whether an income tax be or be not desirable, nor whether such a tax would enable the government to diminish taxes on

consumption and duties on imports, and to enter upon what may be believed to be a reform of its fiscal and commercial system. Questions of that character belong to the controversies of political parties, and cannot be settled by judicial decision. In these cases our province is to determine whether this income tax on the revenue from property does or does not belong to the class of direct taxes. If it does, it is, being unapportioned, in violation of the Constitution, and we must so declare.

Differences have often occurred in this court—differences exist now—but there has never been a time in its history when there has been a difference of opinion as to its duty to announce its deliberate conclusions unaffected by considerations not pertaining to the case at hand.

If it be true that the Constitution should have been so framed that a tax of this kind could be laid, the instrument defines the way for its amendment. In no part of it was greater sagacity displayed. Except that no State, without its consent, can be deprived of its equal suffrage in the Senate, the Constitution may be amended upon the concurrence of two-thirds of both houses, and the ratification of the legislatures or conventions of the several States, or through a Federal convention when applied for by the legislatures of two-thirds of the States, and upon like ratification. The ultimate sovereignty may be thus called into play by a slow and deliberate process, which gives time for mere hypothesis and opinion to exhaust themselves, and for the sober second thought of every part of the country to be asserted.

We have considered the act only in respect of the tax on income derived from real estate, and from invested personal property, and have not commented on so much of it as bears on gains or profits from business, privileges, or employments, in view of the instances in which taxation on business, privileges, or employments, has assumed the guise of an excise tax and been sustained as such.

Being of opinion that so much of the sections of this law as lays a tax on income from real and personal property is invalid, we are brought to the question of the effect of that conclusion upon these sections as a whole.

It is elementary that the same statute may be in part constitutional and in part unconstitutional, and if the parts are wholly independent of each other, that which is constitutional may stand while that which is unconstitutional will be rejected. And in the case before us there is no question as to the validity of this act, except sections twenty-seven to thirty-seven inclusive, which relate to the subject which has been under discussion; and as to them we think the rule laid down by Chief Justice Shaw in *Warren* v. *Charlestown*, 2 Gray, 84, is applicable, that if the different parts "are so mutually connected with and dependent on each other, as conditions, considerations or compensations for each other, as to warrant a belief that the legislature intended them as a whole, and that, if all could not be carried into effect, the legislature would not pass the residue independently, and some parts are unconstitutional, all the provisions which are thus dependent, conditional or connected, must fall with them." Or, as the point is put by Mr. Justice Matthews in *Poindexter* v. *Greenhow*, 114 U. S. 270, 304: "It is undoubtedly true that there may be cases where one part of a statute may be enforced as constitutional, and another be declared inoperative and void, because unconstitutional; but these are cases where the parts are so distinctly separable that each can stand alone, and where the court is able to see, and to declare, that the intention of the legislature was that the part pronounced valid should be enforceable, even though the other part should fail. To hold otherwise would be to substitute, for the law intended by the legislature, one they may never have been willing by itself to enact." And again, as stated by the same eminent judge in *Spraigue* v. *Thompson*, 118 U. S. 90, 95, where it was urged that certain illegal exceptions in a section of a statute might be disregarded, but that the rest could stand: "The insuperable difficulty with the application of that principle of construction to the present instance is, that by rejecting the exceptions intended by the legislature of Georgia the statute is made to enact what confessedly the legislature never meant. It confers upon the statute a positive operation beyond the legislative intent, and beyond what any one can say it would have enacted in view of the illegality of the exceptions."

According to the census, the true valuation of real and personal property in the United States in 1890 was $65,037,091,197, of which real estate with improvements thereon made up $39,544,544,333. Of course, from the latter must be deducted, in applying these sections, all unproductive property and all property whose net yield does not exceed four thousand dollars; but, even with such deductions, it is evident that the income from realty formed a vital part of the scheme for taxation embodied therein. If that be stricken out, and also the income from all invested personal prop-

erty, bonds, stocks, investments of all kinds, it is obvious that by far the largest part of the anticipated revenue would be eliminated, and this would leave the burden of the tax to be borne by professions, trades, employments, or vocations; and in that way what was intended as a tax on capital would remain in substance a tax on occupations and labor. We can not believe that such was the intention of Congress. We do not mean to say that an act laying by apportionment a direct tax on all real estate and personal property, or the income thereof, might not also lay excise taxes on business, privileges, employments, and vocations. But this is not such an act; and the scheme must be considered as a whole. Being invalid as to the greater part, and falling, as the tax would, if any part were held valid, in a direction which could not have been contemplated except in connection with the taxation considered as an entirety, we are constrained to conclude that sections twenty-seven to thirty-seven, inclusive, of the act, which became a law without the signature of the President on August 28, 1894, are wholly inoperative and void.

Our conclusions may, therefore, be summed up as follows:

First. We adhere to the opinion already announced that, taxes on real estate being indisputably direct taxes, taxes on the rents or income of real estate are equally direct taxes.

Second. We are of opinion that taxes on personal property, or on the income of personal property, are likewise direct taxes.

Third. The tax imposed by sections twenty-seven to thirty-seven, inclusive, of the act of 1894, so far as it falls on the income of real estate and of personal property, being a direct tax within the meaning of the Constitution, and, therefore, unconstitutional and void because not apportioned according to representation, all those sections, constituting one entire scheme of taxation, are necessarily invalid.

The decrees hereinbefore entered in this court will be vacated; the decrees below will be reversed, and the cases remanded, with instructions to grant the relief prayed.

Mr. Justice Harlan, Mr. Justice Brown, Mr. Justice Jackson, and Mr. Justice White, dissenting.

INDEX.

ACT OF JULY 4, 1789.	Page.
Ad valorem duties	10
Ale	9
Anchors	10
Beer in bottles	9
Bohea tea	10
Boots	9
Books, blank	10
Brass wire	11
Brushes, all	10
Buckles,	
knee	10
shoe	10
Buttons, all	10
Cabinet wares	10
Cables	9
Candles,	
spermaceti	9
tallow	9
wax	9
Canes	10
Cards, playing	10
Carriages	11
Chaises	11
Chariots	11
Cheese	9
China, goods imported from	10
Cider in bottles	9
Clothing, ready-made	10
Coaches	11
Coal	10
Cocoa	9
Coffee	9
Continuance of act	11
Cordage,	
tarred	9
untarred	9
Copper plates	11
Cotton	11
cards	10
Deer skins	11
Discount allowed	11
Drawbacks,	
allowed	11
allowance in lieu of	11
Drugs, dyeing	11
Dyeing woods	11
Earthen ware	10
Fish,	
dried	10–11
pickled	10–11
Furs,	
all other	11
beaver	11
Glass	10
bottles	10
others, except black	10
window	10
Gloves of leather	10
Goloshoes of leather	9
Gunpowder	10
Hats,	
beaver	10
fur	10
wool	10
Hemp	11
Hides, raw	11
Hyson teas	10
India, merchandise from	10
Indigo	10
Iron,	
castings	10
rolled	10
slit	10
Jewelry, plated	10
Lace,	
gold	10
silver	10
Lead	11
Leaf,	
gold	10
silver	10
Leather,	
tanned	10
tawed	10
Looking glasses	10
Madeira wine	9
all other	9
Malt	9
Millinery ready made	10
Molasses	9
Nails	9
Packthread	9
Paints ground in oil	10
Paper,	
hanging	10
printing	10
writing	10
wrapping	10
Paste—	
board	10
work, jewelry	10
Pewter,	
old	11
ware	10
Powder, gun	10
Provision, salted	11
Raw hides	11
Saddles, all	10
Salt, per bushel	9
Saltpeter	11
Shoes, leather	9
Skins, deer	11
Slippers of leather	9
Snuff	9
Soap	9
Solo	11
Souchong tea	10
Spermaceti candles	9
Spirits,	
Jamaica, A proof	9
all other distilled	9
Spikes	9

	Page.
Steel, unwrought	9
Sticks, walking	10
Stone ware	10
Sugar,	
brown	9
all others	9
loaf	9
Teas,	
China and India	10
bohea	10
black, all	10
hyson and all green	10
green and all others	10
imported from Europe, all	10
souchong and all black	10
Tin—	
ware	10
in pigs	11
plates	11
Tobacco, unmanufactured	9
Twine	9
Walking sticks	10
Ware,	
china	10
earthen	10
gold	10
plated	10
silver	10
stone	10
Wares, cabinet	10
Wax candles	9
Wine,	
Madeira	9
all others	9
Wire, iron	11
Wool	11
cards	11
Wrought ware	10
Yarn, tarred	10

ACT OF AUGUST 10, 1790.

Ale, in casks and bottles	12
Anniseed	13
Anchors	13
Apparatus, philosophical	13
Beer, in casks and bottles	12
Books, blank	12
Boots	12
Bounty, pickled fish, etc	13
Brass,	
teutenague	13
wire	13
Bricks	12
Brushes	13
Buckles, shoe and knee	13
Bullion	13
Buttons	13
Cables	12
Calicoes, colored	13
Cambrics	13
Candles	12
spermaceti	12
wax	12
Canes	13
Candy, sugar	13
Capers	13
Cards,	
wool	12
cotton	12
Carpets	13
Carriages	13
parts of	13
Chaises	13
Chariots	13
Cheese	12
Chintzes	13
China, goods shipped from	13
China ware	12
Clocks	12
Clothing, ready made	13
Cloves	13
Coaches	13
Colors,	
painters'	12
lampblack	12
Coal	12
Cocoa	12
Coffee	12
Copper,	
turned up at edge (free, see note)	11
wares of	13
Cordage,	
tarred	12
untarred	12
Cotton	12
Currants	13
Dates	13
Drawbacks	13
Drugs, medicinal	13
Duties,	
additional, imposed	13
when remitted	13
continuance of	14
why laid	11
increase of	11
Dyeing,	
woods	13
drugs for	13
Figs	13
Fish, pickled, bounty on	13
Fruits and comfits, all	13
Furs, undressed	13
Gauzes	12
Ginger	13
Glass,	
window	12
all other, except black bottles	12
Gloves, leather	13
Gold ware, plated	12
Goloshoes, leather	12
Goods—	
intended for re-export	13
not imported in vessels of United States	13
Hats,	
beaver	13
felt	13
mixtures	13
wool	13
Hemp	12
Hides, raw	13
Immigrants' stores and effects	13
India, goods shipped from	13
Indigo	12
Iron,	
wire	13
castings	13
rolled	13
slit	13
Jewelry	12
paste work	12
Laces	13
gold	12
silver	12
Lawns	13
Lampblack	12
Lead, bar and other	12
Leather,	
tanned	13
manufactures of	13
tawed	13
Lemons	13
Limes	13
Looking glasses	13

	Page.
Mace	13
Madeira wine	12
Malt	12
Marble,	
tables	12
mortars of	12
Manufactures, encouragement and protection of	11
Millinery, ready made	13
Molasses	12
Mortars, made of marble	12
Muslins	13
Muslinets	13
Mustard, in flour	13
Nails	12
Nankeens	13
Nutmegs	13
Oil	13
Olives	13
Oranges	13
Paper,	
writing	12
hangings	12
parchment	12
pasteboards	12
vellum	12
wrapping	12
Paris, plaster	13
Pepper	12
Pewter,	
wares of	13
old	13
Pickles, every sort	13
Pictures	12
Pimento	13
Plaster of paris	13
Plates, copper	13
Plums	13
Points	12
Porter, in casks and bottles	12
Powder, gun	13
Provisions, salted, bounty on	13
Raisins	13
Reexport, goods for	13
Saddles	13
Salt	12
Saltpeter	13
Satins	13
Sea stores	13
Sherry wine	12
Shoes,	
leather	12
silk	12
Silks, wrought	13
Silverware, plated	12
Skins	13
Slippers,	
leather	12
silk	12
Snuff	12
Spikes	12
Spirits, distilled	12
Soap	12
Solos	13
Steel, unwrought	12
Sticks, walking	13
Stores, sea of ships	13
Stones	12
marble	12
slate	12
Sugar,	
loaf	12
brown	12
all other	12
Tables of marble	12
Teas,	
from China and Japan	12
Teas—Continued.	Page.
bohea	12
from Europe	12
from other places	12
Hyson	12
souchong	12
Tiles	12
Tin,	
in pigs	13
plates	13
wares of	13
Tobacco, manufactured	12
Twine	12
Velvets	13
Velverets	13
Ware,	
china	12
earthen	12
cabinet	13
Watches	12
Whips	13
Wine,	
London	12
Madeira	12
other Madeira	12
sherry	12
all other	12
Wire,	
iron	13
bars	13
Woods, dyeing	13
Wool	13
Yarn, untarred	12

ACT OF MARCH 3, 1791.

Bonds, when discharged	27-28
Bribes, penalty for offering	25
Casks,	
penalty for defacing	22
not to be used for other spirits	22
forfeiture of	23
Certificates, punishment for counterfeiting	25
Collectors, duties of	17
Collusion, punishment for	25
Cordials in cases, excepted	22-23
Customs officers elegible to be inspectors	16
Distilleries,	
supervisors to attend to	19
casks to be branded before removal from	19
penalty in case of neglect; must make entries of kind of spirits	20-21
proprietors of, to signify their occupation by signs	20
Districts,	
collections	15-16
supervisors for	16
Drawback,	
how to obtain	26
proof required	26
when paid	27
Duties,	
spirits, how collected	15
districts for collection of	15-16
how secured	15
pledged for payment of loans	28
time to continue	29
Exporters, allowances to	26
Forfeitures,	
Secretary of Treasury may mitigate	24
how appropriated	24-25
Gin excepted	22
Inspectors,	
who may be	16
duties of	16
when to be appointed	16
when to settle discounts	16
Liquors, spirituous, capacity of casks for	22

	Page
Perjury, how punished	25
Penalties,	
may be remitted	24
how appropriated	24–25
Seizures of spirits	24
liabilities of officers for	24
Spirits,	
duties on	15
duties of importers of	21
certificate shall be given to purchaser of	18
duties on, how collected	15–18
distilled within United States from foreign material	18
distilled within United States from home articles	18
exported in ships of less than 30 tons	27
forfeiture of	17, 19, 22
fraudulently concealed	22
how to be landed	18
intended for other ports in United States, seizure of	17
proof, how distinguished	23
proceedings in case of seizure of	23
relanding when exported	27
reports of importers of	16
quality of, to be certified	18
Stills,	
duty on private	19, 20
duty on, how collected	20
evidence of their use	20
proprietors of, keep accounts, etc	20
Supervisors,	
allowance for, how paid	28
duties of	16
may administer oaths	25
settlement of accounts of	16
Suits at law, proceedings in	24
Revenues, surplus of, how to be applied	29

ACT OF MAY 2, 1792.

	Page
Ale	29
Arms, fire	30
Balls	30
Balsams	30
Bank, United States, President to take on loan	32
Beer	29
how shall be brought into United States	32
Bonds, principal, procedure upon	32
Bonnets	30
Brass, manufactures of	30
Buttons	30
Cabinet wares	30
Cables	29
Caps	30
Cards, playing	29
Carpets	30
Chocolate	29
Clogs	29
Cloth, sail	30
Coal	29
Cocoa	29
Colors, painters'	30
Copper, manufactures of	30
Cordage,	
tarred	29
untarred	29
Cosmetics	30
Cutlasses	30
Dentifrice powders	30
Dolls, dressed and undressed	30
Drawbacks, continued	30, 31
Drugs, medicinal	30
Duties,	
imposed by act of May 2, 1792	29
ad valorem, limitation of	32
how long to be collected	32
surplus, appropriation of	32
terms of credit for payment	32
Essences	30
Exemption of articles	30
Fans	30
Feathers for ornaments	30
Flowers, artificial	30
Free list, articles added to	30
Fringes	30
Glass, window, and other	30
Gloves	30
Glue	30
Goloshoes	29
Goods,	
not enumerated, duty on	30
duty on, imported in certain ships	30
Hats	30
Hemp	29
Iron	30
cast	30
manufactures of	30
rolled	30
slit	30
Laces	30
Leather,	
tanned	30
tawed	30
manufactures of	30
Lines	30
Livre tournois, of France, altered	33
Mats	30
Millinery, ready-made	30
Mittens	30
Muskets	30
Nails	29
Odors	30
Oils	30
Ointments	30
Painters' colors	30
Paper,	
hangings	30
cartridge	30
sheathing	30
Pastes	30
Perfumes	30
Pewter, manufactures of	30
Pistols	30
Porter	29
Powders	30
Sailcloth	30
Salt, weight of bushel of	30
Salts, glauber	30
Shoes, leather	29
Slippers,	
leather	29
children's	29
silk	29
Spirits, distilled	29
Starch	30
Steel	29
Stockings	30
Sweet scents	30
Swords	30
Tassels	30
Tin, manufactures of	30
Tinctures	30
Toys	30
Trimmings	30
Twine	30
Wafers	30
Waters	30
Wares,	
cabinet	30
china	30
Washes	30
Wines,	
imported after January, 1792	32
Fayall	29

	Page.
Wines—Continued.	
Lisbon	29
Madeira, London quality	29
Madeira, other	29
Oporto	29
Sherry	29
St. Lucas	29
Teneriffe	29
Wire,	
bars	30
iron	30
Yarn	29

ACT OF JUNE 7, 1794.

Articles in iron and brass excepted	34
Ball, toilet	35
Balsams, toilet	35
Bonnets	35
Boats	34
Brass, manufactures of	34
Bricks	35
Buckles	35
Buttons	35
Cabinet wares	35
Caps	35
Carpets	34
Carriages, exports of	35
Cheese	34
Clocks	35
Clogs	34
Cloths, floor	35
Coal	34
Cocoa	34
Coffee	34
Copper, manufactures of	34
Cosmetics	35
Cotton, manufactures of	35
Dentifrices	35
Dolls, dressed and undressed	34
Drugs, mineral	35
Duties, when returned	35
Essences, toilet	35
Fans	35
Feathers, ornamental	34
Flowers, artificial	34
Goloshoes	34
Glass	35
Gloves	35
Goods,	
imported in ships of United States, duty on	35
not imported in vessels of United States	35
additional duty on	35
Groceries	35
Hats	35
Iron,	
cast	34
manufactures of	34
rolled	34
slit	34
Jewelry	35
Lace, gold, silver	35
Leather,	
tanned	35
tawed	35
manufactures of	35
Linen, manufactures of	35
Mats	35
Marble	35
Millinery, ready made	34
Mittens	35
Mortars	35
Muslins	35
Oils, toilet	35
Ointments	35
Paper,	
cartridge	35
sheathing	35
Pastes, toilet	35
Perfumes	35
Pewter, manufactures of	34
Powders, toilet	35
Scents, sweet, toilet	35
Ships of United States, duties on goods imported in	34
Shoes	34
Slate	35
Slippers	34
Steel, manufactures of	34
Stockings	35
Stone	35
Sugar, clayed or lump	34
Tables, stone	35
Tiles	35
Tin, manufactures of	34
Tinctures, toilet	35
Wares,	
plated, gold, silver	35
earthen	35
stone	35
Washes, toilet	35
Watches	35
Wood, manufactures of	35

ACT OF JANUARY 29, 1795.

Bottles in which liquor is imported	36
Burgundy	36
Champagne	36
Duties on West India products,	
how paid	36
how collected	36
when imported in vessels of United States	36
Girandoles	36
Goods,	
subject to ad valorem duties	36
value of, fixed at place of exportation	36
Sugars	36
clayed	36
powdered	36
Teas,	
gunpowder	36
imperial	36
Types, printing	36
Wines,	
Malaga	36
Burgundy	36
champaigne	36
minimum duty on	36

ACT OF MARCH 3, 1797.

Candy, sugar	37
Cocoa	37
Cotton goods not printed	37
Drawbacks on—	
sugar	37
spirits, distilled	37
Duties,	
how appropriated	37
number of collections	37
Goods imported in ships not of United States, duty on	37
Molasses	37
Muslins	37
Sugar, brown	37
Tea, bohea	37
Velvets	37

ACT OF MAY 13, 1800.

Candy, sugar	39
Duties,	
how collected	39
in what way applied	39
Goods now paying 10 per cent ad valorem	39

Page.

Molasses 39
Spirits, distilled from molasses, drawbacks on 39
Sugar, brown 39
drawbacks on, addition to 39
Vessels of United States, duty on goods imported in 39
Wines imported in casks, bottles, or other vessels 39

ACT OF MARCH 27, 1804.

Almonds 42
Anchors 42
Bottles, black glass 42
Cables 42
Cards, playing, no drawbacks allowed on 42
Cassia, Chinese 42
Cicily wine 42
Cinnamon 42
Cloves 42
Cordage,
tarred 42
untarred 42
Currants 42
Dishes, pewter 42
Drawbacks, when and how allowed 42
Duties imposed by this act, how applied 42
Exemptions from duty 41
Figs 42
Fish,
dried, foreign-caught 41
no drawbacks on 42
oil, no drawbacks on 42
pickled, foreign-caught 41, 42
Glass, window 42
Glue 42
Gunpowder 42
Intendent, province of Louisiana, powers of. 42, 43
Iron,
hoops 42
sheet 42
slit 42
Lead,
white 42
red 42
Light money,
what ships collected on 42
manner of collecting 42
Lime, foreign, per cask 42
Mace 42
Mackerel, foreign-caught 42
Merchandise, not shipped in vessels of United States, additional duty on 42
Nutmegs 42
Ochre,
yellow in oil 42
dry 42
Pewter, plates and dishes of 42
Plates, pewter 42
Plums 42
Powder,
gun 42
hair 42
Prunes 42
Quicksilver 42
Rags,
of linen (free) 41
cotton 41
hempen cloth 41
woolen 41
Raisins,
imported in jars and boxes 42
muscatel 42
Salmon, pickled, foreign-caught 42
Segars 42
Seines 42

Page.

Shoes, Morocco, kid 42
Spanish, brown 42
Starch 42
Tallow 42
Wine, Sicily 42

ACT OF APRIL 27, 1816.

Ad valorem, how calculated 50
Ale,
in bottles 50
otherwise 50
Almonds 50
Alum 50
Anchors 50
Articles exempt from duty 51, 52
Beer,
in bottles 50
otherwise 50
Blank books 50
Blankets 49
Bolts 50
Bonnets 50
Boots 50
Bottles, black glass quart 50
Bars, articles manufactured from 50
Bridles 50
Bristles 50
Brushes 50
Buckles 49
Buttons 49
Cabinet wares 50
Cables, tarred 50
Candles,
tallow 50
spermaceti 50
wax 50
Canes 50
Cannon 49
Canada, lower, duty on goods imported from, act March 3, 1817 54
Candy 51
Capers 50
Cards, playing 50
Carriages 50
Caps, for women 50
Cassia, Chinese 50
Cheese 50
Chocolate 50
Cinnamon 50
Clothing, ready-made 50
Cloths,
certain, excepted 49
hempen 49
sail 49
Cloves 50
Cocoa 50
Coal 50
Coffee 50
Comfits 50
Copper, articles manufactured from 49
Copperas 50
Copper rods 50
Cordage,
tarred 50
untarred 50
Cosmetics 50
Cotton 51
Cotton,
manufactures of 49
piece goods of, shipped in vessels of United States 49
unbleached twist 49
Currants 51
Cutlery 49
Discriminating duties 53
Drawbacks ..... sec. 4.. 52

	Page.
Duty, ad valorem, how calculated	50
Duck,	
Russia	51
Holland	51
ravens	51
Dyes, drugs and materials for compounding	49
Embroidery	49
Epaulettes	49
Exempt articles	51, 52
Exportation bonds, sec. 5	52
Fans	50
Feathers, ornaments	50
Figs	51
Firearms	49
Fish,	
foreign-caught	51
pickled	51
Floor cloth	50
Flowers, artificial	50
Glass,	
manufactures of	49
window	49, 50
Glue	51
Gold leaf	49
Good Hope, Cape of.	
duty on goods from	50
beyond	50
Goods not imported in vessels of United States, additional duty on, sec. 3	52
Gums	49
arabic	49
senegal	49
Gunpowder	51
Harness	50
Hats	50
chip	50
fur	50
leather	50
straw	50
silk	50
wool	50
Hempen cloth	49
Jewelry	49
Indigo	51
Iron,	
articles manufactured from	49
in bars	51
bolts	51
hoops	51
rods	51
sheets	51
Lace,	
gold and silver	49
all kinds	49
Lead,	
in pigs	51
bars	51
red	51
sheet	51
shot	51
white	51
Leather, manufactures of	50
Loaf sugar, definition of	51
Mace	51
Mackerel, foreign-caught	51
Mats, grass or flag	50
Millinery	50
Molasses	51
Molds, button	49
Muskets	49
Mustard	50
Nails	50, 51
Nankeen, China	49
Needles	49
Nutmegs	51
Oils,	
fish	51
olive	51
salad	50
spermaceti	51
Ocher,	
dry	51
in oil	51
Olives	50
Pack thread	50
Paper hangings	50
Parasols	50
frames for	50
sticks for	50
Parchment	50
Paris white	51
Pasteboard	50
Pearls, set or unset	49
Pepper	51
Perfumes	50
Pewter, articles manufactured from	49
Pickles	50
Pimento	51
Pins	49
Plums	51
Porcelain, manufactures of	49
Porter,	
in bottles	50
otherwise	50
Prunes	51
Prussian blue	49
Raisins	51
muscatel	51
in jars or boxes	51
Revenue act, evasion of	51
Rods, composition	50
Rugs, woollen	49
Saddles	50
Salad oil	50
Salmon, foreign caught	51
Salt	51
Saltpeter	49
Segars	51
Seines	50
Shoes,	
leather	51
silk	51
Side arms	49
Slippers,	
leather	51
silk	51
Snuff	51
Soap	51
Spermaceti oil	51
Spikes	50, 51
Spirits,	
from grain	51
from other material	51
Steel	51
articles manufactured from	49
Stockings, wool and cotton	49
Stones,	
precious	49
Bristol	49
paste	49
Sugars	51
Sweetmeats	50
Tallow	51
Teas	51
Thread	49
Tin, articles manufactured from	49
Tobacco	51
Tonnage, duty on	52, 53
Twine	50
Types, printing	50
Umbrellas	49
frames	50
sticks for	50
Vellum	50

	Page.
Wafers	50
Walking sticks	50
Ware, china, earthen, stone	49
Wares, gilt, plated, japanned	49
Watches	49
gold	49
silver	49
Whiting	51
Whale oil	51
Whips	50
Wire,	
brass	49
iron or steel	51
Wood, manufactures of	50
Wool, manufactures of	49
Worsteds	49
Yarns	50

ACT OF APRIL 20, 1818.

Appraisement,	
expense of, by whom borne	57
goods admitted upon	54
Appraisers,	
appointment of	56
compensation of	57
duties of	56
Bond, exportation, when given	58
Collectors,	
appraisers paid by	58
duty of, in case of undervaluation	56, 57
invoices certified by	58
Discount, none allowed till duty is paid	58
Drawbacks	58
Forfeitures, division of	57, 58
Invoice,	
maximum appraisement over	57
original, necessary to admission	54
oath of the correctness of	55
Merchandise, owner to declare whether he is the manufacturer	56
owner must be declared	55
Packages, examination of	58
Partners, all bound by one bond	58
Penalties	58
Rates, ad valorem, how estimated	55
Reshipment, coastwise	55

ACT OF MAY 22, 1824

Ale	69
Alum	69
Anchors	68
Anvils	68
Arms,	
fire	69
other	69
side	69
Bacon	69
Bagging, cotton	68
Baizes	67
Beef	69
Beer	69
Blankets	67
Books	70
bound	70
board	70
sheets	70
Bootees	69
Boots, laced	69
Brads, iron	68
Brass, manufactures of	68
Butter	69
Burlap	67
Cables,	
iron	68
Cables—Continued.	
tarred	68
Camphor,	
crude	69
refined	69
Candles,	
spermaceti	69
tallow	69
Cape Good Hope, duty on goods from beyond	67
Carpetings	68
cotton	68
flax	68
hemp	68
oilcloth	68
other kinds	68
Carpeting mats	68
Carpets	68
Brussels	68
ingrain	68
Turkey	68
Venetian	68
Wilton	68
Castings, of iron	69
Cayenne pepper	69
Chains, iron	68
China, duty on goods from	67
Chocolate	69
Cloth	68
hair	68
hair seating	68
cotton	67
Cloths,	
floor	68
flags	68
other materials	68
tow	68
Coal	69
Coach laces,	
of cotton	68
other kinds	68
Copperas	69
Cordage,	
tarred	68
untarred	68
Cork	69
Cotton bagging	68
Cotton	67
bleached	67
thread	67
twist	67
unbleached	67
Currants	69
Cutting knives	69
Demijohns	70
Drawbacks allowed for duties on articles exported ..... sec. 3..	70
Duck sail	67
Duties,	
collection of ..... sec. 5..	70
additional, imposed upon articles imported in ships not of United States.. sec. 2..	70
laws of, existing	70
prosecution and punishment of offense	70
regulation of, in colleges, etc ..... sec. 5..	70
Epsom salts	69
Felt for covering ship's bottom	70
Figs	69
Fire arms	69
Flannels	67
Flax	67
Flour, wheat	69
Ginger	69
Glauber salts	69
Glass,	
articles of	70
black bottle	70

	Page.
Glass—Continued.	
window	70
Hammers, blacksmiths'	69
Hams	69
Hemp	67, 68
Hooks, reaping	69
Iron	68
band	68
bars	68
bolts	68
braziers' rods	68
brads	68
casement rods	68
hoop	68
manufactures of	68
nails	68
not manufactured	68
round	68
rolled	68
scroll	68
sheet	68
slit	68
spikes	68
sprig	68
Knives, cutting	69
Lard	69
Lead,	
manufactures of	68
bars	68
dry	68
ground in oil	68
pigs	68
red	68
sheets	68
white	68
Linseed	69
Marble, manufactures of	68
Mill,	
cranks	68
irons	68
saws	69
wrought iron	68
Muskets	69
Muscatel raisins	69
Nails, iron	68
Oats	69
Oil cloth	68
Oil	69
castor	69
hemp-seed	69
Osnaburgs	67
Pack thread	68
untarred	68
Paper hangings	68
Paper	70
binders	70
box boards	70
copperplate	70
foolscap	70
folio	70
other kinds	70
printing	70
quarto post	70
stainers'	70
sheathing	70
wrapping	70
Pencils	69
black lead	69
Pepper, Cayenne	69
Pewter, manufactures of	68
Plums	69
Potatoes	69
Pork	69
Porter	69
Prunes	69
Prunelle	69
nankeen	69
Prunelle—Continued.	
other stuffs	69
shoes	69
slippers	69
Quills	69
Raisins,	
muscatel	69
boxes	69
jars	69
other	69
Reaping hooks	69
Rifles	69
Rods,	
casement	68
spike	68
Sail-duck	67
Salts,	
Epsom	69
Glauber	69
Saltpeter, refined	69
Saws, mill	69
Screws,	
iron	69
wood	69
Scythes	69
Seed	69
linseed	69
rape	69
Seines, untarred	68
Sickles	69
Side arms	69
Silk, drawbacks allowed on ..... sec. 4	70
Silk	67
colored	70
painted	70
printed	70
stained	70
Shoes	69
of nankeen	69
of other stuffs	69
Shovels	69
iron	69
steel	69
Slates	69
Sledges, blacksmiths'	69
Slippers	69
of nankeen	69
of other stuffs	69
Shot, leaden	68
Soap	69
Spades	69
Spikes, iron	68
Sprigs, iron	68
Steel, manufactures of	68
Tacks, iron	68
Ticklenbergs	67
Tiles	69
Tin, manufactures of	68
Twine, untarred	68
Vessels,	
cast-iron	69
copper	69
Vials, apothecaries'	70
Vinegar	69
Vitriol	69
blue	69
Roman	69
Wares,	
cut glass	70
japanned	68
other kinds, all	68
plated	68
Window glass	69
Wire	68
iron	68
square	68
steel	68

	Page.
Wheat	69
Wool,	
bombazines (note)	67
manufactures of	67
unmanufactured	67
Worsteds	67
Yarns, untarred	68

ACT OF MAY 19, 1828.

Adzes	73
Appraisement,	
method of	76
duty of Secretary of Treasury respecting	76
Axes	73
Bagging, cotton	74
Bits, bridle	73
Bottles	75
Carpets, all kinds	74
Chisels, socket	73
Cloths, cotton	75
Drawbacks on certain articles not allowed	75
Duty, ad valorem, how estimated	76
Flax, unmanufactured	74
Hemp, unmanufactured	74
Indigo	75
Iron	73
bars	73
blooms	73
bolts	73
brazier's rods	73
casement rods	73
cast	73
hoop	73
nail rods	73
pigs	73
sheet	73
slab	73
scroll	73
spike rods	73
Knives,	
drawing	73
cutting	73
Lead	73
bars	73
dry	73
ground	73
kegs	73
pipes	73
sheets	73
white	73
Litharge	73
Matting, all kinds	74
Merchandise, appraisement of	65, 66
Molasses	75
Nankeens, China	75
Orange, mineral	73
Pipes, lead	75
Roofing, all kinds	75
Sail duck	74, 75
Scale beams	73
Screws, wood	73
Scythes	73
Sickles	73
Silk, or part silk, coming from beyond Cape of Good Hope	75
Shovels	73
Slates, for roofing	75
Steelyards	73
Spades	73
Spirits, distilled	75
Steel	73
Sugar of lead	73
Vials	75
Vices	73
Window glass	75
Wire,	
iron	73
steel	73
Wool	73
imported on skins	73
manufactures of	73
unmanufactured	73, 74

ACT OF JULY 14, 1832.

Acids, sulphuric ..... sec. 3	90
Alcornoque ..... sec. 3	90
Almonds	89
Aloes	89
Alum ..... sec. 3	90
Amber ..... sec. 3	90
Anchors	86
Annotto ..... sec. 3	90
Anvils	86
Appraisers may examine owners of goods in respect to valuation, etc ..... sec. 7	91
Argol	89
Articles,	
average of test of value ..... sec. 13	92
not specified	89
imported after March 3, 1833	89
Assafœtida ..... sec. 3	90
Ava root ..... sec. 3	90
Axes, etc	86
Baizes	83
Bagging, cotton	87
Balsam tolu ..... sec. 3	90
Barks, Peruvian, etc	89
Baskets	89
Beads	89
Blankets	83
Boards, planks, etc	88
Bockings	83
Bole ammoniac ..... sec. 3	90
Bonnets	88
leghorn	88
other millinery	88, 89
Bottles, vials, etc	88
Brazil paste ..... sec. 3	90
Bricks and paving tiles	89
Burgundy pitch	89
Busts of marble, metal, or plaster ..... sec. 3	90
Cabinet wares	89
Cables, iron, no drawback allowed on	86
Camomile flowers	89
Camphor	89
Canella alba ..... sec. 3	90
Canes	88
Cantharides	89
Capers	89
Carbonate of soda ..... sec. 3	90
Carpets	83
Cashmere of Thibet	89
Cascarilla ..... sec. 3	90
Cassia	89
Casts, bronze or plaster ..... sec. 3	90
Castanas	89
Catsup	89
Chalk	89
Cinnamon	89
Cloth,	
all kinds	83
milled and fulled	83
Clothing, ready-made	83
Cloves	89
Coach laces	83
Cocculus	89
Cochineal	89
Cocoa	89
Cocoanuts ..... sec. 3	90
Coffee	89
Colombo root ..... sec. 3	90
Combs ..... sec. 3	90
Coriander seed	89
Copper, manufactures of	89

	Page.
Copperas ..... sec. 3..	90
Coral	89
Cordage	89
Cotton, all manufactures of	84
Currants	89
Cutlery, all kinds	86
Dates	89
Drawbacks ..... sec. 11..	92
Drawings ..... sec. 3..	89
Drugs of all kinds, not enumerated .. sec. 3..	90
Duty,	
additional 10 per cent, repealed ..... sec. 4..	90
paid in cash	90
additional, in certain cases ..... sec. 10..	92
Duties, ad valorem, how to be estimated, sec. 15	92, 93
Dyes	89
Epaulets, gold and silver	89
Felts	88
Figs	89
Filberts ..... sec. 3..	89
Filtering stones ..... sec. 3..	89
Firearms	86
Flannels	83
Flax, unmanufactured	89
Flints ..... sec. 3..	90
Floor cloths	83
Frankincense ..... sec. 3..	89
Furniture, saddlery	86
Gamboge ..... sec. 3..	89
Ginger	89
Glass, window	88
Gloves	83
Goods may be placed in custom-house under bond ..... sec. 18..	93
Goods,	
actual value of, in certain cases, how ascertained ..... sec. 7..	91
appraisers may examine owners of	91
duty of Secretary of Treasury respecting.	91, 92
not corresponding with entry, etc., forfeited ..... sec. 14..	92
Grapes ..... sec. 3..	89
Gum,	
arabic	89
senegal	89
Haerlem oil ..... sec. 3..	90
Hair, manufactured ..... sec. 3..	90
Hartshorn ..... sec. 3..	90
Head dresses	89
Hemlock ..... sec. 3..	89
Hemp, unmanufactured	87
Henbane ..... sec. 8..	89
Horns ..... sec. 3..	89
other horns and tips	89
Horn plates for lanthorns ..... sec. 3..	89
Hosiery	83
Hat bodies	88
India rubber ..... sec. 3..	89
Indicus	89
Indigo	89
Ipecacuanha ..... sec. 3..	89
Iron,	
brazier's rods	85
blooms or slabs	84
cast	87
hoop, sheet, and bolt	87
in bars or bolts	84
pigs, etc	85
scrap and old	87
Ivory, unmanufactured ..... sec. 3..	89
Japanned wares	86
Juniper berries ..... sec. 3..	89
Kelp ..... sec. 3..	90
Knives	86
Laces, coach	83
Lead, old and scrap	88
Lemons ..... sec. 3..	90

	Page.
Limes ..... sec. 3..	90
Linens	89
Litharge ..... sec. 3..	90
Mace	89
Manganese ..... sec. 3..	90
Manna ..... sec. 3..	90
Marble, unmanufactured	89
Merino shawls	83
Mits	83
Mother of pearl ..... sec. 3..	90
Musk ..... sec. 3..	89
Nankeens, from China	83
Needles ..... sec. 3..	90
Nutmegs	89
Nuts, all kinds ..... sec. 3..	89
Nux vomica ..... sec. 3..	90
Oil—	
of juniper ..... sec. 3..	89
of almonds ..... sec. 3..	90
Olives ..... sec. 3 .	89
Olive oil	89
Opium	89
Orris root ..... sec. 3..	90
Ox horns ..... sec. 3..	89
Paintings ..... sec. 3..	89
Parasols	88
Pencils, hair ..... sec. 3..	90
Pepper, black	89
Peruvian bark	89
Pimento	89
Pineapple ..... sec. 3..	90
Pins ..... sec. 3..	90
Platina ..... sec. 3..	90
Pounds sterling, value of ..... sec. 16..	93
Prunes	89
Quicksilver	89
Quills, unprepared	89
Raisins	89
Rattans, unmanufactured ..... sec. 3..	89
Reeds, unmanufactured ..... sec. 3..	89
Red lead ..... sec. 3..	90
Rhubarb ..... sec. 3..	89
Sago ..... sec. 3..	90
Salt	83
mineral ..... sec. 17..	93
Salts, Rochelle ..... sec. 3..	90
Saltpeter,	
crude	89
refined ..... sec. 3..	90
Sarsaparilla ..... sec. 3..	90
Senna ..... sec. 3..	90
Shellac ..... sec. 3..	89, 90
Shovels	86
Silk from beyond Cape of Good Hope	88
Sponges ..... sec. 3..	90
Steel	86
Strings, of musical instruments ..... sec. 3..	90
Sugars	88
Sugar ..... sec. 17..	93
Sugar of lead ..... sec. 3..	90
Syrup ..... sec. 17..	93
Tamarinds ..... sec. 3..	89
Tapioca ..... sec. 3..	90
Tartar, crude ..... sec. 3..	90
Teas,	
certain laws respecting repealed .. sec. 5..	90
from China and places east of Cape of Good Hope	89
Tin foil ..... sec. 3..	89
Tortoise shell ..... sec. 3..	89
Umbrellas	88
Vanilla beans ..... sec. 3..	90
Vegetables used in dyeing ..... sec. 3..	90
Vitriol, blue ..... sec. 3..	90
Wares, japanned	
Whalebone	88
White lead ..... sec. 3..	90
Wines of France	89

Page.

Wire, iron or steel 85
Wool,
duties on, how paid ..... sec. 6.. 90
manufactured 82, 83
unmanufactured 82
Worsted 83
Yarns 83

ACT OF MARCH 2, 1833.

Articles, free after June 30, 1842 ..... sec. 5.. 96
aloes 96
ambergris 96
arabic gum 96
berries for dyeing 96
borax, refined 96
burgundy pitch 96
camomile flowers 96
catsup 96
cochineal 96
cocculus indicus 96
coriander seed 96
dyeing, berries and nuts 96
emery 96
grindstone 96
gum, arabic 96
senegal 96
horns, tips of 96
india-rubber 96
indigo 96
lac dye 96
lanterns, horn plates for 96
madder root 96
manufactured ivory 96
musk 96
nuts, all kinds 96
for dyeing 96
oil of juniper 96
opium 96
quicksilver 96
rattans 96
saffron 96
saltpetre, crude 96
senegal, gum 96
shellac 96
sulphur 96
tin foil 96
plates 96
tortoise shell 96
turmeric 96
turpentine 96
vegetables used in dyeing 96
woad or pastel 96
Articles free after December 31, 1833. sec. 4.. 96
linens, bleached or unbleached 96
silk, manufactures of 96
worsteds 96
Conflicting acts repealed ..... sec. 6.. 96, 97
Duties, exceeding 20 per cent to be reduced biennially, striking off one-tenth of excess ..... sec. 1.. 95
must be paid in cash ..... sec. 3.. 95
on articles after June 30, 1842.. sec. 5.. 96
Goods imported to be valued at ports of entry ..... sec. 3.. 96
free after December 31, 1833, and June 30, 1842 ..... sec. 4.. 96
kerseys, plain ..... sec. 2.. 96
modification of act July 14, 1832, by act March 2, 1833 95

ACT OF AUGUST 30, 1842.

Acids, all kinds ..... sec. 8, par. 4.. 113
Alabaster ornaments ..... sec. 51, par 10.. 109
Amber ..... sec. 8, par. 4.. 113
Ambergris ..... sec. 8, par. 4.. 113

Page.

Ammonia ..... sec. 8, par. 4.. 113
Aniseed ..... sec. 8, par. 4.. 113
Annatto ..... sec. 8, par. 4.. 113
Appraisers,
in absence of, who shall appraise.. sec. 22.. 119
lawful for, to examine owners under oath, ... sec. 17.. 117
Arrow root ..... sec. 8, par. 4.. 113
Articles,
exempt ..... sec. 9.. 114
additional duty on, imported in foreign vessels 115
30 per cent additional of, from east of Cape of Good Hope 115
nonenumerated, duties on ..... sec. 20.. 118
Bacon ..... sec. 8, par. 4.. 112
Barley ..... sec. 8, par. 3, 4.. 112
Baskets ..... sec. 5, par. 12.. 110
Beans ..... sec. 8, par. 4.. 113
Beads ..... sec. 5, par. 12.. 110
Beef ..... sec. 8, par. 4.. 112
Blankets, woolen ..... par. 4.. 103
Bleaching powder ..... sec. 8, par. 4.. 112
Bolting cloths ..... sec. 3, par. 1.. 104
Bonnets, all kinds ..... sec. 4, par. 9.. 108, 109
Books ..... sec. 7, par. 2.. 111
Boots ..... sec. 4, par. 6.. 108
Boxes,
fancy ..... sec. 5, par. 12.. 110
fancy paper ..... sec. 7, par. 1.. 110
Brandies ..... sec. 8, par. 5.. 113
Brick ..... sec. 5, par. 12.. 110
Brushes ..... sec. 5, par. 12.. 110
Butter ..... sec. 8, par. 4.. 112
Buttons, etc ..... sec. 5, par. 12.. 110
Candles, etc ..... sec. 8, par. 3.. 112
Capers ..... sec. 8, par. 4.. 113
Caps ..... par. 7.. 103
Carriages ..... sec. 5, par. 11.. 109
Carbonates of soda ..... sec. 8, par. 4.. 113
Carpets,
Wilton ..... par. 3.. 102
Aubusson ..... par. 3.. 102
all others ..... par. 3.. 102, 103
Brussels ..... par. 3.. 102
ingrain ..... par. 3.. 102
Saxony ..... par. 3.. 102
Turkey ..... par. 3.. 102
Venetian ..... par. 3.. 102
Castor oil ..... sec. 8, par. 4.. 113
Cigars ..... sec. 8, par. 4.. 113
Chalk, all kinds ..... sec. 8, par. 4.. 113
Cheese ..... sec. 8, par. 4.. 112
China ware ..... sec. 4, par. 5.. 108
Chocolate ..... sec. 8, par. 2.. 111
Chromate ..... sec. 8, par. 4.. 113
Chronometers ..... sec. 5, par. 10.. 109
Clocks ..... sec. 5, par. 10.. 109
Clothing,
ready-made ..... par. 9.. 103
embroidered in gold 103
Coal ..... sec. 4, par. 10.. 107
Coke ..... sec. 4, par. 10.. 107
Colors, painters' ..... sec. 6.. 110
Cotton,
unmanufactured ..... sec. 2.. 103
manufactured ..... sec. 2.. 103
Combs ..... sec. 5, par. 12.. 110
Confectionery ..... sec. 8, par. 1.. 111
Copper, all kinds and manufactures of, sec. 4, par. 8 106
Cork ..... sec. 8, par. 1.. 112
Corn, Indian ..... sec. 8, par. 4.. 112
Cosmetics ..... sec. 8, par. 4.. 113
Diamonds ..... sec. 5, par. 10.. 109
Drawbacks ..... sec. 14.. 116
sugar, refined 116

Drawbacks—Continued. Page.
spirits distilled of foreign molasses..... 116
not allowed unless exported within three years..... 116
Drawers.....par. 103.. 103
Drugs.....sec. 8, par. 2.. 112
Duties,
paid in cash.....sec. 12.. 115
penalties in case of failure to pay..... 115
no additional, refunded..... 116
Embroideries, gold or silver.....par. 9.. 103
Essences.....sec. 8, par. 4.. 113
Exempt articles.....sec. 9.. 113, 114
Extracts.....sec. 8, par. 4.. 113
Fancy boxes.....sec. 5, par. 12.. 110
False swearing, penalty for.....sec. 17.. 117
Feathers, ornamental.....sec. 5, par. 10.. 109
Fish,
foreign-caught.....sec. 8, par. 4.. 112
dried.....sec. 8, par. 4.. 112
fresh, etc. (free).....sec. 8, par. 4.. 112
smoked.....sec. 8, par. 4.. 113
Firearms.....sec. 4, par. 4.. 106
Flannels, any materials except cotton. par. 8.. 103
Flowers, artificial.....sec. 5, par. 10.. 109
Flour, wheat.....sec. 8, par. 4.. 112
Flax,
manufactures of.....sec. 3, par. 3.. 104
unmanufactured.....sec. 3, par. 3.. 104
Frauds, how punishable.....sec. 19.. 118
Fruit,
fresh.....sec. 8, par. 3.. 112
dried, etc.....sec. 8, par. 2.. 112
Furs,
all kinds.....sec. 4, par. 8.. 108
dressed.....sec. 4, par. 8.. 108
manufactures of.....sec. 4, par. 8.. 108
undressed.....sec. 4, par. 8.. 108
Galloons.....par. 9.. 103
Game, prepared.....sec. 8, par. 4.. 112
Gelatine.....sec. 8, par. 4.. 112
Glass,
cut, manufactures of.....sec. 5, par. 1.. 107
bottles and vials of.....par. 3.. 107
demijohns and carboys.....par. 3.. 107
molded or pressed.....par. 2.. 107
plate.....par. 4.. 107, 108
porcelain.....par. 4.. 107
sheets.....par. 4.. 107
window.....par. 4.. 107
Glasses, spectacle.....sec. 5, par. 10.. 109
Gloves.....par. 7.. 103
Glue, fish.....sec. 8, par. 4.. 112
Goods,
unclaimed, sale of.....sec. 13.. 115, 116
actual market value of, in country whence imported to be ascertained..... 116
costs to be added..... 116
owners of, examined under oath.. sec. 17.. 117
sold at auction for duty.....sec. 18.. 118
Guns, crude.....sec. 8, par. 4.. 113
Gunpowder.....sec. 8, par. 2.. 112
Hair,
human, manufactured and unmanufactured.....sec. 5, par. 10.. 109
Angora.....par. 8.. 103
goats, unmanufactured.....par. 8.. 103
manufactures of.....sec. 8.. 103
Thibet.....par. 8.. 103
Hams.....sec. 8, par. 4.. 112
Hardware.....sec. 4, par. 4.. 106
Hats, all kinds.....sec. 4, par. 9.. 108, 109
Hemp,
manufactures of.....sec. 3, par. 3.. 104
unmanufactured.....sec. 3, par. 3.. 104
Herrings.....sec. 8, par. 4.. 112
pickled.....sec. 8, par. 4.. 112
salted.....sec. 8, par. 4.. 112

Page.
Horns.....sec. 5, par. 12.. 110
Hosiery, worsted.....par. 7.. 103
India rubber, articles of.....sec. 5, par. 10.. 109
Invoices, examination of.....sec. 21.. 118
Iron,
in bars, not manufactured by rolling, sec. 4, par. 1..... 105
imported prior to March 3, 1843, sec. 4, par. 1..... 105
in castings.....par. 2.. 105
pigs.....par. 2.. 105
old scraps.....par. 3.. 105, 106
various other manufactures of..... 105
Isinglass.....sec. 8, par. 4.. 113
Ivory.....sec. 5, par. 12.. 110
Jellies.....sec. 8, par. 4.. 112
Jewelry.....sec. 5, par. 10.. 109
Juniper berries.....sec. 8, par. 4.. 113
Knots.....par. 9.. 103
Laces, trimming.....par. 9.. 103
Lands, public sale of, and distribution, 10 per cent of proceeds.....sec. 30.. 120
Lard.....sec. 8, par. 4.. 112
Lead, pigs, bar, and manufactures of, sec 4, par 8..... 106
Leather,
all kinds.....sec. 4, par. 6.. 108
manufactures of.....sec. 4, par. 7.. 108
patent.....sec. 4, par. 7.. 108
Lime, chloride of.....sec. 8, par. 4.. 112
Litharge.....sec. 6.. 110
Liquor,
bronze.....sec. 4, par. 9.. 107
iron.....sec. 4, par. 9.. 107
red.....sec. 4, par. 9.. 107
Macaroni.....sec. 8, par. 4.. 112
Mackerel.....sec. 8, par. 4.. 112
Manganese.....sec. 8, par. 4.. 113
Maize.....sec. 8, par. 4.. 112
Marble, in rough.....sec. 5, par. 12.. 109
Meal, Indian.....sec. 8, par. 4.. 112
Meats, prepared.....sec. 8, par. 4.. 112
Metals, various manufactures of, sec. 4, par. 7. 106
Mitts.....par. 7.. 103
Molasses.....sec. 8, par. 1.. 111
Moss.....sec. 5, par. 10.. 109
Nitrate of lead.....sec. 8, par. 4.. 113
Oats.....sec. 8, par. 4.. 112
Oilcloth, all kinds.....sec. 3, par. 4.. 104
Oils.....secs. 6–8, pars. 4–12.. 110–113
carter..... 113
essential..... 113
neat's-foot..... 113
olive, etc.....sec. 8, par. 3.. 112
volatile..... 113
Packages, examination of, required. sec. 21.. 118
Paintings, indecent.....sec. 28.. 119
Painters' colors.....sec. 6.. 110
Paper.....sec. 7, par. 1.. 110
Pastes.....sec. 8, par. 4.. 113
Perfumes.....sec. 8, par. 4.. 113
Pickles.....sec. 8, par. 4.. 113
Plate.....sec. 5, par. 10.. 109
Pork.....sec. 8, par. 4.. 112
Potatoes.....sec. 8, par. 4.. 112
Poultry, prepared.....sec. 8, par. 4.. 112
Prints, indecent.....sec. 28.. 119
Prussiate of potash.....sec. 8, par. 4.. 113
Quicksilver.....sec. 8, par. 2.. 112
Quinine, sulphate.....sec. 8, par. 4.. 113
Rawhides, etc.....sec. 4, par. 6.. 108
Rye.....sec. 8, par. 4.. 112
Salmon.....sec. 8, par. 4.. 112
Sal soda.....sec. 8, par. 4.. 113
Salt.....sec. 8, par. 4.. 112
Saltpeter.....sec. 8, par. 4.. 112
Sauces, all kinds.....sec. 8, par. 4.. 113

	Page.
Sausages, Bologna ..... sec. 8, par. 4..	112
Salts ..... sec. 8, par. 4..	113
Epsom	113
Rochelle	113
all others	113
Sardines ..... sec. 8, par. 12..	112
Screws ..... sec. 4, par. 6..	106
Seppia ..... sec. 4, par. 9..	107
Silk, manufactures of ..... sec. 3..	104
Silver,	
plated metal ..... sec. 4, par. 9..	106
German ..... sec. 4, par. 9..	106
Shirts ..... par. 7..	103
Shoes ..... sec. 4, par. 6..	108
Smalts ..... sec. 8, par. 4..	113
Snuff ..... sec. 8, par. 4..	113
Snuff boxes, paper ..... sec. 7, par. 1..	110
Soap ..... sec. 8, par. 3..	112
Soda ..... sec. 8, par. 4..	113
ash	113
barilla	113
carbonates of	113
kelp	113
sal soda	113
Spectacles, glasses ..... sec. 5, par 10..	109
Spices ..... sec. 8, par. 2..	111, 112
Spirits, distilled from grain .... sec. 8, par. 5..	113
Sponges, etc ..... sec. 8, par. 3..	112
Starch ..... sec. 8, par. 3..	112
Stationery ..... sec. 7, par. 1..	110
Stars, gold or silver ..... par. 9..	103
Slates ..... sec. 5, par. 12..	110
Statuary ..... sec. 5, par. 12..	109, 110
Steel,	
all manufactures of ..... sec. 4, par. 2..	105
all kinds ..... sec. 4, par. 5..	106
Stones, precious ..... sec. 5, par. 10..	109
Strings of catgut ..... sec. 5, par. 11..	109
Sugars ..... sec. 8, par. 1..	111
Sweetmeats ..... sec. 8, par. 1..	111
Sirups ..... sec. 8, par. 1..	111
Table tops ..... sec. 5, par. 10..	109
Tassels ..... par. 9..	103
Teeth ..... sec. 5, par. 12..	110
Tiles ..... sec. 5, par. 12..	110
Tin, in pigs, bars, blocks, etc .. sec. 4, par. 9..	106
Tinctures ..... sec. 8, par. 4..	113
Thread, cotton, unbleached and uncolored, sec. 2, par. 3	103, 104
Tobacco, all kinds ..... sec. 8, par. 4..	113
Ton, weight of ..... sec. 29..	120
Tortoise shell ..... sec. 5, par. 12..	110
Toys ..... sec. 5, par. 12..	110
Tresses ..... par. 9..	103
Turpentine, spirits of ..... sec. 8, par. 4..	112
Twist, cotton ..... sec. 2, par. 3..	103
Vermicelli ..... sec. 8, par. 4..	112
Vinegar ..... sec. 8, par. 4..	112
Watch glasses ..... sec. 5, par. 10..	109
Whalebone of foreign fishes ... sec. 8, par. 3..	112
Wheat ..... sec. 8, par. 4..	112
Wines of all kinds ..... sec. 8, par. 5..	113
Wire,	
all numbers ..... sec. 4, par. 2..	105
umbrella ..... sec. 4, par. 4..	106
Wood ..... sec. 5, par. 11..	109
manufactures of ..... par. 11..	109
Wool,	
coarse, unmanufactured	102
bag or bale ..... par. 1..	102
containing dirt, etc ..... par. 1..	102
different kinds of	102
on the skin ..... par. 1..	102
manufactures of ..... par. 1..	102
except—	
baizes	102
bindings	102
Wool—Continued. except—Continued.	Page.
blankets	102
bookings	102
caps	102
carpetings	102
clothing, ready-made	102
combed, manufactures of	102
flannels	102
gloves	105
hosiery	102
mitts	102
worsted stuffs	102
Woolens, unfinished, to be rated as finished, sec. 16	117
Yarns, cotton ..... sec. 2, par. 3..	103
worsted ..... par. 6..	103

ACT OF JULY 30, 1846.

Acids, all kinds	Schedule E..	125
sulphuric	Schedule G..	126
Alabaster	Schedule B..	122
Alcornoque	Schedule H..	126
Ale, in bottles	Schedule C..	123
Almonds	Schedule B..	122
Aloes	Schedule E..	125
Alum	Schedule E..	125
Amber	Schedule E..	125
Ambergris	Schedule E..	125
Ammonia	Schedule G..	126
Aniseed	Schedule E..	125
Antimony,		
crude	Schedule E..	125
regulus of	Schedule E..	125
Annatto	Schedule G..	126
Apples, bitter	Schedule E..	125
Argol	Schedule H..	126
Arms,		
fire	Schedule C..	124
side, all kinds	Schedule C..	124
Arsenic	Schedule F..	126
Articles,		
exempt from duty	Schedule I..	127
ready made, for men, women, and children,	Schedule C	123
made in frames	Schedule C..	123
Assafœtida	Schedule E..	125
Bacon	Schedule E..	125
Baizes	Schedule D..	124
Bananas	Schedule E..	125
Barilla	Schedule G..	126
Barks	Schedule E..	125
cork-tree	Schedule F..	126
Peruvian	Schedule F..	126
Quilla	Schedule F..	126
unmanufactured	Schedule F..	126
Barytes, sulphate of	Schedule E..	126
Barley, pearl	Schedule E..	125
Bay rum	Schedule C..	123
Beans, vanilla	Schedule E..	126
Beads, all kinds	Schedule C..	123
Bedsides	Schedule C..	123
Beer, in bottles	Schedule C..	123
Beeswax	Schedule E..	125
Beef	Schedule E..	125
Bells, old	Schedule H..	126
Benzoates	Schedule C..	123
Berries	Schedule E..	125
juniper	Schedule E..	125
Beverages, spirituous	Schedule A..	122
Bismuth	Schedule E..	125
Blankets, all kinds	Schedule E..	125
Black,		
ivory	Schedule E..	125
bone	Schedule E..	125
Frankfort	Schedule E..	125
lamp	Schedule E..	125

		Page.
Blood, dragon's	Schedule F..	126
Books, all kinds	Schedules E, G..	125, 126
Bones	Schedule H..	127
manufactures from	Schedule C..	124
Borax	Schedule D..	124
Boucho leaves	Schedule E..	125
Brandy	Schedule A..	122
Brass,		
old	Schedule H..	127
bars or pig	Schedule H..	126
Breccia	Schedule E..	125
Buttons	Schedule D..	124
molds, all kinds	Schedule D..	124
Brimstone	Schedule E..	126
crude	Schedule F..	126
Bristles	Schedule H..	127
Brooms and brushes	Schedule C..	123
Butter	Schedule E..	125
Cables and cordage	Schedule D..	124
tarred	Schedule D..	124
untarred	Schedule D..	124
Cadmium	Schedule E..	125
Calamine	Schedule E..	125
Cameos,		
set in gold or silver	Schedule C..	123
imitation	Schedule G..	126
Camphor,		
refined	Schedule B..	122
crude	Schedule D..	124
Candles,		
spermaceti	Schedule E..	126
stearine	Schedule E..	126
wax	Schedule E..	126
Cantharides	Schedule E..	125
Canes	Schedule C..	123
Carpets,		
all kinds	Schedule C..	123
Aubusson	Schedule C..	123
Brussels	Schedule C..	123
ingrain	Schedule C..	123
Saxony	Schedule C..	123
Turkey	Schedule C..	123
Venetian	Schedule C..	123
Wilton	Schedule C..	123
Carbon, animal	Schedule E..	125
Cards,		
playing	Schedule C..	124
cases	Schedule C..	123
Carriages, parts of	Schedule C..	123
Cassia	Schedule B..	122
Catechu	Schedule G..	126
Cement, Roman	Schedule E..	125
Chalk	Schedule H..	127
French	Schedule E..	125
red	Schedule E..	126
Chocolate	Schedule E..	125
Chronometers	Schedule G..	126
Clay, unwrought	Schedule H..	127
Clocks, parts of	Schedule C..	123
Cloth, gunny	Schedule E..	125
Clothing,		
ready made	Schedule C..	123
articles of, made on frames	Schedule E..	125
Cloves	Schedule B..	122
Coach, furniture	Schedule C..	123
Coal	Schedule C..	123
Cobalt	Schedule E..	125
Cochineal	Schedule G..	126
Cocoa	Schedule G..	126
shell	Schedule G..	126
nuts	Schedule E..	125
Coculus indicus	Schedule E..	125
Codilla	Schedule F..	126
Colors, water	Schedule C..	124
Comfits	Schedule B..	122
Combs, all kinds	Schedule C..	123
Confectionery, all kinds	Schedule C..	123
Copper,		Page.
sulphate of	Schedule E..	125
manufactures of	Schedule E..	125
old	Schedule H..	127
pigs	Schedule H..	127
Copperas	Schedule E..	125
Coral,		
cut	Schedule C..	123
marine, unmanufactured	Schedule E..	125
Corks	Schedule C..	123
Corn,		
meal	Schedule E..	125
Indian	Schedule E..	125
Cotton, manufactures of	Schedule C-D..	123, 124
Court plaster	Schedule C..	123
Cutlery, all kinds	Schedule C..	123
Currants	Schedule B..	122
Cudbear	Schedule G..	126
Crayons, all kinds	Schedule C..	123
Dates	Schedule B..	122
Diamonds, glaziers'	Schedule F..	126
Drugs, medicinal	Schedule E..	125
Dyeing,		
articles for	Schedule E..	125
compositions	Schedule H..	126
Dye lac	Schedule H..	127
Earth, fullers'	Schedule G..	126
Embroideries, gold or silver of	Schedule C.	123, 124
Emery	Schedule E..	125
Engravings	Schedule G..	126
Exempt from duty, articles	Schedule I..	127
Extracts,		
logwood	Schedule E..	125
dyewoods	Schedule E..	125
madder	Schedule E..	125
indigo	Schedule E..	125
Fans	Schedule C..	123
Feathers,		
artificial	Schedule C..	123
for beds	Schedule D..	124
Felspar	Schedule E..	125
Figs	Schedule B..	122
Fire crackers	Schedule C..	123
Fish,		
preserved in oil	Schedule B..	122
foreign, all kinds	Schedule E..	125
glue	Schedule E..	125
skins	Schedule E..	125
Flax,		
manufactures of	Schedule E..	125
unmanufactured	Schedule F..	126
seed	Schedule E..	125
Flints,		
wrought	Schedule H..	127
unwrought	Schedule H..	127
Floor cloths, all kinds	Schedule C..	124
Fruits,		
preserved in sugar	Schedule B..	122
green	Schedule E..	125
ripe	Schedule E..	125
Furs,		
manufactures of	Schedule C..	123
dressed	Schedule E-G..	125, 126
undressed	Schedule G..	126
Furniture, articles of	Schedule B..	122
Ginger root, dried or green	Schedule B..	122
Glass,		
composition of	Schedule C..	123
not set	Schedule G..	126
cut	Schedule B..	122
for spectacles	Schedule C..	123
tumblers	Schedule C..	123
window	Schedule E..	126
Grass,		
articles composed of	Schedule C..	123
sisal	Schedule D..	124
Grapes	Schedule C..	123
Grease, all kinds	Schedule G..	126

		Page.
Gum	Schedule C..	123
arabic, all kinds	Schedule G..	126
Gunpowder	Schedule E..	125
Hats,		
materials for making	Schedule C..	123
bodies	Schedule E..	125
Hair,		
articles manufactured from	Schedule C.	123, 124
all kinds	Schedule E-G..	125, 126
curled	Schedule E..	125
goat's	Schedule D..	124
human, cleansed	Schedule C..	123
Hams	Schedule E..	125
Harness, furniture	Schedule C..	123
Hemp,		
manufactures of	Schedule E..	125
unmanufactured	Schedule C..	123
Hides, raw	Schedule H..	127
Horns	Schedule H..	127
tips	Schedule H..	127
India rubber,		
articles made of	Schedule C..	123
unmanufactured	Schedule G..	126
Indigo	Schedule G..	126
Ink	Schedule C..	123
powder	Schedule C..	123
Ipecacuanha	Schedule E..	125
Iridium	Schedule E..	125
Iris root	Schedule E..	125
Iron, manufactures of	Schedule C..	123
Ivory,		
vegetable	Schedule C..	124
unmanufactured	Schedule H..	127
nuts	Schedule H..	127
Jalap	Schedule E..	125
Jellies, similar preparations	Schedule C..	124
Jet, manufactures of	Schedule C..	124
Jewelry,		
real	Schedule C..	123
imitation	Schedule C..	123
Juice,		
lemon	Schedule G..	126
lime	Schedule G..	126
Jute	Schedule D..	124
Kelp	Schedule G..	126
Kermes	Schedule H..	127
mineral	Schedule F..	126
Laces	Schedule E..	126
Lastings for shoes	Schedule H..	127
Lead,		
all kinds	Schedule E..	125
chromate of	Schedule E..	125
nitrate of	Schedule E..	125
red	Schedule E..	126
white	Schedule E..	126
Leaf,		
gold	Schedule F..	126
silver	Schedule F..	126
Leather,		
manufactures of	Schedule C..	124
tanned, all kinds	Schedule E..	125
Leeches	Schedule E..	125
Lemons	Schedule E..	125
Limes	Schedule E-G..	125, 126
Linens,		
all kinds	Schedule E..	125
manufactures of	Schedule C..	124
Liquors,		
iron	Schedule E..	125
bronze	Schedule E..	125
Litharge	Schedule E..	125
Listings, woollen	Schedule E..	126
Maccaroni	Schedule C..	124
Madder,		
ground	Schedule H..	127
root	Schedule H..	127
Magazines, publications of all kinds, Schedule G		126
Manufactures of cloth for shoes, etc., Schedule H		127
Maps and charts	Schedule G..	126
Marble,		
manufactures of	Schedule C..	124
paving tiles	Schedule C..	124
unmanufactured	Schedule E..	125
Matting, all kinds	Schedule D..	124
Meats sealed in cans	Schedule B..	122
Medicinal purposes, articles for	Schedule C..	123
Metals,		
Dutch	Schedule E..	125
articles manufactured from	Schedule C..	124
bronze	Schedule E..	125
silver-plated	Schedule C..	124
type	Schedule E..	126
vessels manufactured from	Schedule C..	124
Mineral substances	Schedule E..	125
Molasses	Schedule C..	124
Mordant, patent	Schedule E..	125
Mosaics	Schedule G..	126
real	Schedule C..	123
imitation	Schedule C..	123
Musical instruments	Schedule E..	125
Music	Schedule G..	126
paper	Schedule G..	126
Natron	Schedule G..	126
Needles, all kinds	Schedule E..	125
Nickel	Schedule H..	127
Nut-galls	Schedule H..	127
Nuts	Schedule C..	124
Nutmegs	Schedule B..	122
Nux vomica	Schedule G..	126
Oats	Schedule E..	125
Ochres and ochery earth	Schedule C..	124
Oils, all kinds	Schedule C-E..	124, 125
animal	Schedule E..	125
castor	Schedule E..	125
cocoa	Schedule E..	126
fish	Schedule E..	125
palm	Schedule G..	126
Oilcloth, all kinds	Schedule C..	124
Olives	Schedule C..	124
Opium	Schedule E..	125
Oranges	Schedule E..	125
Ornaments, of gold or other metal, Schedule C		123
Orpiment	Schedule G..	126
Osier, articles composed of	Schedule C..	123
Paints, dry, ground in oil	Schedule E..	125
Palm leaf, articles composed of	Schedule C..	123
unmanufactured	Schedule G..	126
Paper, all kinds	Schedule C..	124
boxes	Schedule C..	124
hangings	Schedule E..	125
screen	Schedule E..	125
sheathing	Schedule E..	126
Papier-maché, wares of	Schedule C..	124
Parasols	Schedule C..	124
Paste, composition of	Schedule C..	123
Brazil	Schedule E..	126
liquorice	Schedule E..	125
Pastel	Schedule G..	126
Pearl, mother of	Schedule H..	127
Pencils, hair	Schedule C..	123
lead	Schedule C..	124
red chalk	Schedule C..	124
slate	Schedule E..	126
Pens, metallic	Schedule C..	124
Pepper, cayenne	Schedule C..	123
Periodicals, publications of United States, Schedule E		125
Pewter, old	Schedule H..	127
Pickles, all kinds	Schedule C..	123
Pimento	Schedule B..	122
Pineapples	Schedule E..	125
Pitch	Schedule E..	125
Burgundy	Schedule D..	124

		Page.
Plaster of paris	Schedule E..	125
Plates, stereotype	Schedule E..	126
Plumbago	Schedule E..	125
Plush, hatters'	Schedule E..	125
Pocketbooks	Schedule C..	123
Pork	Schedule E..	125
Porter in bottles	Schedule C..	123
Potassium	Schedule E..	125
Potash, prussiate of	Schedule E..	125
Powders,		
bleaching	Schedule G..	126
bronze	Schedule E..	125
fulminating	Schedule E..	125
Preparations,		
mercurial	Schedule D..	124
medicinal	Schedule C..	124
Prunes	Schedule B..	122
Prussian blue	Schedule E..	125
Pulp, dried	Schedule E..	125
Pumpkins	Schedule E..	125
Pumice	Schedule G..	126
Quicksilver	Schedule E..	125
Quills	Schedule E..	125
Quinine, sulphur of	Schedule E..	126
Rags	Schedule H..	127
Raisins	Schedule B..	122
Rattans, unmanufactured	Schedule G..	126
Rice	Schedule E..	126
Rye flour	Schedule E..	126
Saddlery,		
all kinds of	Schedule C..	124
common	Schedule E..	126
japanned	Schedule E..	126
tanned	Schedule E..	126
Saffron	Schedule E..	125
Safflower	Schedule H..	127
Sago	Schedule E..	126
Sal ammonia	Schedule G..	126
Saltpeter	Schedules G, H..	126, 127
Salts, all preparations of	Schedule E..	126
Sarsaparilla	Schedule E..	126
Sauces, all kinds	Schedule C..	123
Sausages, Bologna	Schedule C..	123
Screens, fire	Schedule C..	123
Sealing-wax	Schedule C..	124
Seeds	Schedule G..	126
hemp	Schedule G..	126
rape	Schedule G..	126
lin	Schedule G..	126
Seedlac	Schedule H..	127
Segars, all kinds	Schedule B..	122, 123
Shellac	Schedule H..	127
Shell, manufactures of	Schedule C..	124
Shoes, India rubber	Schedule C..	124
Silk,		
manufactures of	Schedules C, D..	124
floss	Schedule D..	124
raw	Schedule F..	125
Silver,		
German, manufactured	Schedule C..	123
unmanufactured	Schedule C..	123
Skins,		
all kinds	Schedule H..	127
asses'	Schedule C..	123
dressed	Schedule E..	126
gold beaters	Schedule G..	126
Slates, roofing	Schedule D..	124
Smalts	Schedule E..	126
Soap,		
all kinds	Schedule C..	124
stocks	Schedule G..	126
stuffs	Schedule G..	126
Soda,		
ash	Schedule G..	126
carbonate of	Schedule E..	126
sal	Schedule E..	126
Souvenirs	Schedule C..	123
Spirits,		Page.
distilled	Schedule A..	122
lac	Schedule E..	125
Sponges	Schedule E..	126
Steel	Schedule E..	126
in bars	Schedule F..	126
other	Schedule F..	126
Sticks, walking	Schedule C..	123
Straw, articles composed of	Schedule C..	123
Stringe,		
catgut	Schedule E..	125
whipgut	Schedule E..	125
Stones,		
paving	Schedule E..	125
building	Schedule G..	126
burr	Schedule G..	126
precious	Schedules C–G..	123–126
polishing	Schedule G..	126
pumice	Schedule G..	126
rotten	Schedule G..	126
Sulphur,		
flour of	Schedule E..	125
lac	Schedule E..	125
Sugar,		
all kinds	Schedule C..	124
sirup	Schedule C..	124
Sumac	Schedule H..	127
Tables, tops for	Schedule B..	122
Tapioca	Schedule E..	126
Tartar, cream of	Schedule E..	125
Teeth, unmanufactured	Schedule H..	127
Tiles,		
paving	Schedule C..	124
roofing	Schedule E..	125
Timbers,		
building	Schedule E..	125
all kinds	Schedule E..	125
Tin	Schedule F..	126
foil	Schedule F..	126
plates or sheets	Schedule F..	126
pigs, etc	Schedule H..	127
Tobacco,		
manufactures of	Schedule B..	123
unmanufactured	Schedule C..	124
Toilet, articles for	Schedule C..	123
Tortoise and other shells	Schedule H..	127
unmanufactured	Schedule H..	127
Toys of all kinds	Schedule C..	123
Tumeric	Schedule H..	127
Turpentine, spirits of	Schedule E..	126
Twines	Schedule C..	124
Types	Schedule E..	126
Umbrellas	Schedule C..	124
Vegetables,		
substances used for beds	Schedule E..	125
prepared	Schedule B..	122
unmanufactured	Schedule D..	124
Vellum	Schedule C..	124
Velvet, cotton, in piece	Schedule E..	126
Verdegris	Schedule E..	126
Vermicelli	Schedule C..	124
Vessels, cast iron	Schedule C..	123
Vinegar	Schedule C..	124
Vitriol,		
blue	Schedule E..	125
Roman	Schedule E..	125
Wafers	Schedule C..	124
Ware,		
japanned, all kinds	Schedule C..	123
glass	Schedule C..	123
plated and gilt	Schedule C..	124
earthy or mineral	Schedule C..	123
Waste	Schedule H..	127
Watches,		
parts of	Schedule G..	126
materials for	Schedule G..	126
Waters, mineral	Schedule C..	124
Whalebone,		
articles composed of	Schedule C..	123

Page.

Whalebone—Continued.
of foreign fisheries....Schedule E.. 126
Wheat....Schedule E.. 126
flour....Schedule E.. 126
Whiting, Paris....Schedule E.. 126
Willow for baskets....Schedule E.. 125
Wines,
all kinds....Schedule B.. 123
imitations of....Schedule B.. 123
Wood,
all kinds....Schedule E.. 125
for dyeing....Schedule H.. 127
manufactures of....Schedules B, C.. 122–124
unmanufactured....Schedule C.. 124
Wool,
manufactures of....Schedule C.. 124
unmanufactured....Schedule C.. 124
Worsted, manufactures of....Schedule D.. 124
Yarn....Schedule D.. 124
Yams....Schedule E.. 126
Zinc,
sulphate of....Schedule E.. 126
unmanufactured....Schedule H.. 127
spelter, in sheets....Schedule F.. 126

ACT OF MARCH 3, 1857.

Articles,
certain, transferred from one schedule to another....sec. 2.. 133
free of duty.... 134, 135
Goods exempt from duty....schedule 2.. 134, 135
Rates of duty, etc.... 133
Wares exempt from duty....schedule 2.. 134, 135

ACT OF MARCH 2, 1861.

Acids of all descriptions used for medicines sec. 19.. 146
Articles,
paying duty of 10 per cent....sec. 19.. 146, 147
paying duty of 20 per cent....sec. 20.. 148–150
paying duty of 5 and 25 per cent..sec. 21.. 150
paying duty of 30 per cent....sec. 22.. 150–152
free of duty....sec. 23.. 152–155
raw, not enumerated....sec. 23.. 155
Bagging, cotton....sec. 15, par. 1.. 145
Beef....sec. 10, par. 2.. 142
Blankets....sec. 13, par. 2.. 144
Books....sec. 18.. 146
Brandy....sec. 6, par. 1.. 139
Candles, all kinds....sec. 9.. 142
Carpets, all kinds....sec. 13, par. 1.. 143
Cashmeres....sec. 13, par. 3.. 144
China, wares of....sec. 17, par. 2.. 146
Cigars....sec. 6, par. 2.. 140
Cloths,
manufactured of wool....sec. 13, par. 2.. 144
oil floor....par. 4.. 144
Coal....sec. 7, par. 7.. 141
Commerce, foreign, statistical accounts of, how made up....sec. 29.. 156
Copper, all kinds....sec. 8, par. 2.. 141, 142
Cordials....sec. 6, par. 1.. 139, 140
Cordage....sec. 15, par. 1.. 145
Corn....sec. 10, par. 2.. 142
Cotton,
manufactures of, unbleached....sec. 14, par. 1.... 144
plain woven.... 145
thread....par. 2.. 145
with more than 200 threads to square inch. 145
Currants....sec. 11, par. 1.. 141, 142
Delaines....sec. 13, par. 3.. 144
Drawbacks on foreign hemp....sec. 30.. 156
Ducks, linen....sec. 14, par. 4.. 145
Duties imposed by act to be in lieu of duties heretofore imposed....sec. 5.. 139

Page.

Figs....sec. 11, par. 1.. 142, 143
Flax....sec. 15, par. 1.. 145
Fruits....sec. 11, par. 1.. 142, 143
Glass,
all kinds....sec. 17, par. 1.. 146
manufactures of....sec. 17, par. 1.. 146
Goods, etc.,
in public stores, April 1, 1861....sec. 25.. 155
on shipboard and in public warehouses April 1, 1861....sec. 33.. 156
value of....sec. 28.. 156
Grain....sec. 10, par. 2.. 142
Hair,
unmanufactured....sec. 12, par. 1.. 142
manufactures of....sec. 13, par. 2.. 144
Hemp....sec. 15, par. 1.. 145
foreign, drawbacks on....sec. 30.. 156
manufactures of....sec. 15, par. 1.. 145
Hides....sec. 10, par. 2.. 142
Invoice, goods of different value in, how assessed....sec. 32.. 156
Iron....sec. 7, par. 1.. 140
bar....sec. 7, par. 1.. 140
band....sec. 7, par. 4.. 140
hoop....sec. 7, par. 4.. 140
manufactures of....sec. 7, par. 4.. 140, 141
old scraps....sec. 7, par. 3.. 140
pig....sec. 7, par. 2.. 140
railroad....sec. 22.. 155, 156
sheet, all kinds....sec. 7, par. 5.. 141
Lead....sec. 8, par. 1.. 141
bars....par. 2.. 141
pigs....par. 2.. 141
pipes....par. 2.. 141
sheets, etc....par. 2.. 141
Linens....sec. 14, par. 4.. 145
Liquors, all kinds....sec. 6, par. 1.. 139, 140
Mats....sec. 13, par. 1.. 143
Molasses....sec. 5, par. 1.. 139
Nuts....sec. 11, par. 1.. 142, 143
Oils, all kinds....sec. 9.. 142
Oil-cloth....sec. 13, par. 4.. 144
Pamphlets....sec. 18.. 146
Periodicals....sec. 18.. 146
Porcelain ware....sec. 17, par. 2.. 146
Pork....sec. 10, par. 2.. 142
Raw articles not enumerated....sec. 24.. 155
Ribbons, silk....sec. 16.. 146
Rice....sec. 10, par. 2.. 142
Rugs, all kinds....sec. 13, par. 1.. 143
Salt, imported in bags or bulk....sec. 10.. 142
Screens....sec. 13, par. 1.. 143
Seeds....sec. 10, par. 2.. 142
Shawls....sec. 13, par. 2.. 144
Sheetings....sec. 15, par. 1.. 145
Sheep skins....sec. 12, par. 1.. 143
Shirts....sec. 14, par. 3.. 145
Silks....sec. 16, par. 1.. 145
sewing.... 146
Sirups....sec. 5, par. 1.. 139
Skins....sec. 10, par. 2.. 142
Snuff....sec. 6, par. 2.. 140
Spices....sec. 11, par. 1.. 142, 143
Spirits, distilled....sec. 6, par. 1.. 139, 140
Steel,
all kinds....par. 6.. 141
manufactures of....par. 6.. 141
Sugars....sec. 5, par. 1.. 139
Tobacco....sec. 6, par. 2.. 140
Ton, meaning of....sec. 26.. 155
Vegetables....sec. 10, par. 2.. 142
Velvets,
cotton....sec. 14, par. 4.. 145
silk....sec. 16, par. 1.. 145, 146
Wares,
earthen....sec. 17, par. 2.. 145
stone.... 146

	Page
White lead	142
all kinds ..... sec. 9..	142
dry ..... sec. 9..	142
ground ..... sec. 9..	142
Wool,	
unmanufactured ..... sec. 12, par. 1..	143
mixed with dirt ..... sec. 12, par. 1..	143
manufactures of ..... sec. 13..	144
various qualities in same bale ..... par. 1..	143
Yarns ..... sec. 13, par. 2..	144

ACT OF AUGUST 5, 1861.

Act of August 5, 1861, laying specific duties.	157
Ad valorem duties on certain imports. sec. 2..	158
Almonds, etc	158
Amendments to former acts ..... sec. 6..	159, 160
Argal ..... sec. 1..	158
Articles,	
certain, imported in foreign vessels, to pay additional duty ..... sec. 3..	159
drawbacks on ..... sec. 4..	157
Bicarbonate of soda ..... sec. 1..	158
Brandy ..... sec. 1..	158
Brimstone	158
Cassia	158
Caustic soda ..... sec. 1..	158
Chocolate	158
Cloves ..... sec. 1..	158
oil of ..... sec. 1..	158
Cocoa	158
Coffee, all kinds	158
Cream of tartar ..... sec. 1..	158
Currants ..... sec. 1..	158
Dates ..... sec. 1..	158
Direct tax ..... sec. 8..	160, 161
Drawbacks ..... sec. 4..	159
Duties,	
additional, on goods imported in foreign vessels ..... sec. 2..	159
on bonded goods to be paid in three months' time ..... sec. 5..	159
Figs ..... sec. 1..	158
Fruits, all kinds	158
Ginger ..... sec. 1..	158
Goods, certain, on shipboard and in warehouses, etc., to pay former rates of duties ..... sec. 5..	159
Gums,	
all kinds ..... sec. 1..	158
copal ..... sec. 1..	158
Hemp,	
Russia, unmanufactured ..... sec. 1..	158
India ..... sec. 1..	158
Income tax ..... sec. 49..	173
Lead,	
bars ..... sec. 1..	158
pigs ..... sec. 1..	158
sheets ..... sec. 1..	158
Lime ..... sec. 1..	158
Liquorice ..... sec. 1..	158
Mace ..... sec. 1..	158
Manilla ..... sec. 1..	158
Molasses	158
Nutmegs ..... sec. 1..	158
Nuts, all kinds	158
Pepper ..... sec. 1..	158
Pimento ..... sec. 1..	158
Plums ..... sec. 1..	158
Prunes ..... sec. 1..	158
Raisins ..... sec. 1..	158
Red lead ..... sec. 1..	158
Rochelle salts ..... sec. 1..	158
Saltpeter ..... sec. 1..	158
Salt ..... sec. 1..	158
Sirups of sugar when entered as molasses to be forfeited	157
Sodas, all kinds ..... sec. 1..	158
Soda ash ..... sec. 1..	158
Spices	158
Spirits, distilled ..... sec. 1..	158
Sugar,	
specific duties on	157
sirups of, when forfeited	157
Tartaric acid ..... sec. 1..	158
Tax, direct ..... sec. 8..	160
Teas, all kinds	158
Turpentine, spirits of ..... sec. 1..	158
White lead ..... sec. 1..	158
dry	158
ground in oil	158

Ad valorem duties, August 5, 1861.

Arrow-root ..... sec. 2..	158
Bananas ..... sec. 2..	158
Downs ..... sec. 2..	158
Feathers ..... sec. 2..	158
Ginger, preserved or pickled ..... sec. 2..	158
Gunpowder ..... sec. 2..	158
Hides ..... sec. 2..	158
India rubber ..... sec. 2..	158
boots	158
shoes	158
Ivory ..... sec. 2..	158
unmanufactured	158
vegetable	158
Leather ..... sec. 2..	158
Lemons ..... sec. 2..	158
Limes ..... sec. 2..	158
Oranges ..... sec. 2..	158
Peruvian bark ..... sec. 2..	158
Plantains ..... sec. 2..	158
Quinine ..... sec. 2..	158
Rags ..... sec. 2..	158
Ribbons, silk ..... sec. 2..	158
Silks ..... sec. 2..	158
manufactures of ..... sec. 2..	158, 159
Velvets, silk ..... sec. 2..	158
Wines, all kinds ..... sec. 2..	158

ACT OF JULY 14, 1862.

Absynthe ..... sec. 2..	179
Acids ..... sec. 5..	181
Act of July 14, 1862	178, 179
Acorn coffee, etc ..... sec. 8..	186
Additional duties ..... sec. 11..	188
Ale ..... sec. 2..	179
Alum ..... sec. 5..	182
Amendments—	
of act of 1861 ..... sec. 19..	194
of act of 1854 ..... sec. 205..	194
Anchovies preserved in salt ..... sec. 8..	185
Andirons of cast iron ..... sec. 8..	185
Antimony ..... sec. 6..	184
Anvils ..... sec. 3..	180
Apparatus, philosophical ..... sec. 6..	185
Argals ..... sec. 5..	182
Argentine ..... sec. 13..	190
Arrack ..... sec. 2..	179
Arsenic ..... sec. 5..	184
Articles, embroidered ..... sec. 13..	190
Asphaltum ..... sec. 5..	182
Assafœtida ..... sec. 6..	184
Balsams ..... sec. 5..	182
Bark, cork tree, manufactures of ..... sec. 13..	191
Barks, medicinal ..... sec. 5..	184
Barytes ..... sec. 5..	182
Barley, hulled ..... sec. 8..	185
Baskets ..... sec. 13..	190

	Page.
Bay rum....sec. 2..	179
Beer....sec. 2..	179
Beeswax....sec. 6..	184
Beverage, spirituous....sec. 3..	179
Bitter apples....sec. 5..	182
Blacking....sec. 6..	184
Bladders....sec. 8..	186
Blanc fixe....sec. 5..	182
Blankets....sec. 9..	187
Bone, manufactures of....sec. 13..	191
Bonnets....sec. 8..	185
Books....sec. 8..	185
Borate of lime....sec. 5..	182
Borax....sec. 5..	182
Bottles....sec. 2..	179
Boxes, paper....sec. 13..	191
Bracelets....sec. 13..	190
Braids, etc....sec. 8..	185
Brandy....sec. 2..	179
Brass....sec. 4..	181
Bristles....sec. 8..	186
Britannia ware....sec. 13..	190
Brooms....sec. 13..	190
Buchu leaves....sec. 5..	182
Building stone....sec. 6..	184
Bunting....sec. 9..	188
Cables, iron....sec. 3..	180
Calomel....sec. 6..	184
Camphor....sec. 5..	182
Candles....sec. 8..	186
Candy	179
Cantharides....sec. 5..	182
Canes....sec. 13..	190
Caps....sec. 13..	190
Cape of Good Hope, goods from beyond or other side of....sec. 14..	192
Capers....sec. 13..	190
Card cases....sec. 13..	190
Cards, playing....sec. 8..	186, 187
Carpets and carpetings....sec. 9..	187
Carriages....sec. 13..	190
Catsup....sec. 6..	184
Chains....sec. 3..	180
Chicory....sec. 8..	186
Chocolate....sec. 7..	185
Cigars	179
Civet....sec. 6..	184
Clay, unwrought....sec. 12..	189
Clocks....sec. 13..	190
Cloth, grass....sec. 11..	189
Clothing, ready-made....secs. 9–13..	187–190
Cloves....sec. 5..	182
Coach and harness furniture....sec. 13..	191
Coal, bituminous....sec. 3..	181
Cobalt ores....sec. 6..	184
Cocculus indicus....sec. 5..	182
Coir, floor matting....sec. 9..	188
Coke....sec. 3..	181
Colors, all kinds....sec. 5..	182
Combs, all kinds....sec. 13..	191
Comfits....sec. 13..	191
Composition,	
tops for tables, etc....sec. 13..	191
paste....sec. 13..	191
Consuls to report frauds....sec. 17..	193
Copperas....sec. 7..	185
Copper,	
rods....sec. 4..	181
sheathing....sec. 8..	187
Cordials....sec. 2..	179
Cordage, tarred and untarred....sec. 11..	189
Cords, cotton....sec. 13..	191
Cosmetics, etc....sec. 5..	184
Cotton....sec. 8..	186
braids....sec. 13..	191
drawers, wove....par. 3..	188
insertings....sec. 13..	191
Cotton—Continued.	Page.
jeans....par. 4..	188
laces....sec. 13..	191
manufactures of....sec. 10, par. 1..	188
shirts, wove....par. 3..	188
spools....par. 2..	188
trimmings....sec. 13..	191
Cotton bagging....sec. 11..	189
Court-plaster....sec. 13..	191
Cubebs....sec. 5..	182
Cutlery, all kinds....sec. 13..	191
Cuttlefish bone....sec. 5..	182
Delaines....sec. 9..	187
Dolls....sec. 13..	191
Dragon's blood....sec. 5..	182
Drawers, wove....sec. 13..	190
Drugs, etc., may be exported....sec. 21..	194, 195
Duties in addition to former duties..sec. 2..	179
Duck, sail....sec. 11..	189
Earthenware....sec. 12..	189
Emery....sec. 5..	182
Encaustic tiles....sec. 13..	191
Envelopes, paper....sec. 13..	191
Epaulets....sec. 13..	191
Ergots....sec. 5..	182
Essences, fruit....sec. 5..	182–184
Ethers, fruit....sec. 5..	182
Extracts....sec. 6..	184
Fans....sec. 13..	191
Feathers....sec. 8..	186
Felts....sec. 9..	187
Files....sec. 3..	181
Firearms....sec. 13..	191
Firecrackers....sec. 8..	186
Flannels....sec. 9..	187
Flax threads....sec. 10, par. 5..	188
Flints....sec. 6..	184
Flocks....sec. 6..	184
Fluid, burning....sec. 5..	182
Furs, dressed....sec. 13..	191
Furniture,	
cabinet....sec. 13..	191
coach and harness....sec. 13..	191
Fullers' earth....sec. 12..	189
Furs....sec. 6..	184
Fruits,	
preserved in sugar, brandy, or molasses, sec. 13	191
Fruit trees, roots, and seeds....sec. 8..	186
Galvanized plates....sec. 3..	180
Garacine....sec. 6..	184
Gelatine and similar preparations...sec. 13..	191
German silver....sec. 13..	190
Ginger....secs. 5, 6..	182–184
Glass,	
plate....sec. 12..	189, 190
Bohemian....sec. 12..	190
bottles, etc....sec. 12..	190
polished....sec. 12..	190
Glassware....sec. 12..	189
Gloves....secs. 8–13..	186–190
Glycerin....sec. 5..	184
Gold leaf....sec. 5..	182
Goods,	
transfer of, from one warehouse to another (note at foot of page)	194
in public stores or shipboard August 11, 1862	194
may be transshipped, otherwise to be sold.	194
Grindstones....sec. 6..	184
Guano....sec. 15..	192
Gum aloes....sec. 5..	182
Gums,	
all kinds....sec. 5..	182
not otherwise provided for....sec. 5..	184
Gunpowder....sec. 8..	186
Gutta-percha....sec. 6..	184
manufactures of	184

	Page.
Hair,	
human ..... sec. 8..	186
pencils ..... sec. 13..	191
cloth ..... sec. 13..	191
Hammers ..... sec. 3..	180
Hats ..... secs. 8–13..	185–190
Hat bodies ..... sec. 13..	191
Hemp, manufactures of ..... sec. 11..	189
Hides ..... sec. 8..	186
Hollow ware ..... secs. 3–8..	180–186
Honey ..... sec. 5..	182
Hops ..... sec. 8..	186
Horn ..... sec. 13..	191
Human hair ..... sec. 8..	186
India rubber,	
and silk ..... sec. 8..	186
manufactures of ..... sec. 8..	186
milk of ..... sec. 6..	185
Ink ..... sec. 13..	191
Insertings ..... sec. 6..	185
Instruments, musical ..... sec. 6..	185
Invoices,	
of goods to be verified by oath ... sec. 17..	193
goods from beyond Cape Good Hope, sec. 17	193
imports of foreign goods to be in triplicate after July 1, 1863 (act Mar. 3, 1863)..	195, 196
Iodine ..... sec. 5..	182
Ipecac ..... sec. 5..	182
Iron,	
all kinds ..... sec. 3..	180
cast ..... sec. 3..	180
exempt from duty ..... sec. 3..	181
manufactures of ..... sec. 3..	181
squares ..... sec. 3..	181
Isinglass ..... sec. 6..	184
Jalaps ..... sec. 5..	182
Japanned ware ..... sec. 6..	184
Jet, and manufactures of ..... sec. 13..	191
Jute ..... sec. 11..	189
butts	189
yarns	189
Kirschenwasser ..... sec. 2..	179
Lace ..... sec. 6..	185
cotton ..... sec. 13..	191
Lastings ..... sec. 6..	184
Laws, tariff in force to punish offenses against ..... sec. 23..	195
Lead ..... sec. 4..	181
ore ..... sec. 8..	186
red ..... sec. 5..	182
white ..... sec. 5..	182
Leather,	
japanned or patent ..... sec. 13..	191
tanned of all descriptions ..... sec. 13..	191
Leggins ..... sec. 13..	190
Licorice ..... sec. 5..	182
Lime, borate ..... sec. 5..	182
Linen,	
brown or bleached ..... sec. 10, par. 5..	188
threads ..... par. 5..	188
Linseed oil ..... sec. 7..	185
Liquors, spirituous ..... sec. 2..	179
Listings, woolen ..... sec. 7..	185
Litharge ..... sec. 5..	182
Locomotive tire ..... sec. 3..	180
Macaroni ..... sec. 13..	191
Magnesia ..... sec. 5..	182
Manufactures of all kinds not provided for, sec. 13	191
Manna ..... sec. 5..	182
Marble ..... sec. 8..	186
manufactures of	186
Mats ..... sec. 6–9..	184–187
Meats, prepared ..... sec. 13..	192
Metal, silver plated ..... sec. 13..	192
Mill irons ..... sec. 3..	180
Milk of India rubber ..... sec. 6..	185
Mittens ..... sec. 13..	190
Morocco skins ..... sec. 13..	191
Molasses	179
Morphine ..... sec. 5..	183
Music,	
all kinds ..... sec. 6..	185
instruments of	185
Mustard ..... sec. 8..	186
Nails,	
cut ..... sec. 3..	180
horseshoe	180
wrought	180
Needles ..... sec. 13..	191
Nickel ..... sec. 6..	185
Nitrate of soda ..... sec. 5..	183
Ochres, etc ..... sec. 5..	183
Oils ..... sec. 7..	185
all kinds ..... sec. 5..	183
essences of ..... sec. 4..	183
Oilcloth, every description ..... secs. 9–13..	188–191
Osier for baskets ..... sec. 6..	185
Opium ..... sec. 5..	183
prepared for smoking	183
Ore,	
lead ..... sec. 8..	186
cobalt ..... sec. 6..	184
Paints ..... sec. 5..	182
Paper,	
manufactures of ..... sec. 13..	191
hangings ..... sec. 13..	192
Paraffine ..... sec. 5..	183
Paris, white, dry, and ground in oil .. sec. 5..	183
Pencils, lead ..... sec. 8..	187
Pens ..... sec. 8..	187
holders of	187
Pepper, all kinds ..... sec. 5..	182
Percussion caps ..... sec. 8..	186
Perfumes ..... sec. 5..	184
Petroleum ..... sec. 5..	183
Philosophical apparatus ..... sec. 6..	185
Pickles ..... sec. 13..	190
Pimento ..... sec. 5..	183
Pills ..... sec. 5..	184
Pins ..... sec. 13..	192
Plates, engraved ..... sec. 8..	186
Plated and gilt ware ..... sec. 13..	192
Plaster of Paris ..... sec. 6..	185
Plumbago ..... sec. 8..	186
Porter ..... sec. 2..	179
Potash, etc ..... sec. 5..	183
Potatoes ..... sec. 8..	186
Powders, fulminating ..... sec. 8..	186
Preparations, medicinal ..... sec. 5..	184
Putty ..... sec. 5..	183
Quills ..... sec. 6..	185
Quinine ..... sec. 5..	183
Rags, all kinds ..... sec. 8..	185
Ratafia ..... sec. 2..	179
Rattans ..... sec. 13..	192
Reciprocity treaty with Great Britain, sec. 17	103
Reeds ..... sec. 13..	192
Red lead ..... sec. 7..	185
Rhubarb ..... sec. 5..	183
Rice ..... sec. 8..	187
Rights under treaties not impaired by this act ..... sec. 15..	192
Roofing slates ..... sec. 13..	192
Rose leaves ..... sec. 5..	183
Rugs ..... sec. 9..	187
Rum essences ..... sec. 5..	183
Rust, allowance for ..... sec. 3..	181
Saddlery, hardware ..... sec. 13..	191
Sadirons ..... sec. 3..	180
Sago ..... sec. 8..	187
Salt ..... sec. 7..	185
Saltpeter ..... sec. 5..	183

		Page.
Salts,		
Epsom	sec. 5..	182
Rochelle	sec. 5..	182
Santonine	sec. 5..	184
Scagliola tops for tables	sec. 13..	192
Screens	sec. 9..	187
Seeds	sec. 5..	183
garden	sec. 8..	186
Seines	sec. 11..	189
Sheetings, Russia and others	sec. 11..	189
Shirts, wove	sec. 13..	190
Side arms	sec. 13..	192
Silk and India-rubber, manufactures of, sec. 8		186
Silver—		
plated metal	sec. 13..	192
leaf	sec. 5..	182
Sirup,		
of sugar		178
cane		178
molasses, concentrated		178
melado		178
Sisal grass	sec. 11..	189
manufactures of		189
Skates	sec. 3..	181
Skirts, balmoral	sec. 9..	187
Slate	sec. 12..	189
pencils		186
mantels		189
roofing	sec. 13..	192
Sledges	sec. 3..	180
Snuff		179
Soaps	sec. 7..	185
Sodas	sec. 7..	185
Spirits, manufactured or distilled	sec. 2..	179
Starch	sec. 7..	185
Steel and manufactures of	sec. 3..	181
Stereotype plates	sec. 13..	192
Still bottoms	sec. 13..	192
Stockings	sec. 13..	190
Stone,		
ware	sec. 12..	189
building	sec. 6..	184
Stoves	sec. 6..	185
Strychnine	sec. 6..	185
Sugar,		
above Dutch standard		179
candy		179
granulated		179
not above Dutch standard		179
refined		179
Sugar of lead	sec. 5..	183
Supplies, for vessels of war, may be bought from warehouses duty free	sec. 22..	195
Suspension of part of act 1856	sec. 15..	192
Sweetmeats	sec. 13..	191
Tare, how estimated	sec. 16..	192, 193
Tassels	sec. 13..	191
Tartar emetic	sec. 5..	183
Teeth, manufactured	sec. 6..	185
Thread lace	sec. 6..	185
Tin, in bars, pigs, blocks	sec. 8..	187
Tin plate, iron	sec. 3..	180
Tobaccos		179
manufactured		179
Tonnage duty,		
on vessels after December 31, 1862	sec. 15..	192
certain ships to pay once a year	sec. 15..	192
Toys	sec. 13..	191
Tubes, steam, gas, and water	sec. 3..	180
Turpentine	sec. 7..	185
Turtle, green	sec. 6..	184
Twines	sec. 13..	192
Type metal	sec. 13..	192
Types	sec. 13..	192
Umbrellas	sec. 13..	192
frames for	sec. 13..	191
sticks for	sec. 13..	191
Vanilla beans	sec. 5..	183
Varnishes	sec. 5..	183
Velvet, when printed or painted	sec. 13..	192
Verdigris	sec. 5..	183
Wafers	sec. 13..	192
Ware,		
stone and earthen	sec. 12..	189
china	sec. 12..	189
britannia	sec. 12..	189
porcelain	sec. 12..	189
Watches	sec. 13..	192
Water colors	sec. 13..	192
Wax, sealing	sec. 13..	192
Webbing, wool or cotton	sec. 13..	192
White lead	sec. 7..	185
Whiting	sec. 5..	183
Willow for baskets	sec. 6..	185
Wines in bottles	sec. 2..	179
Wire, iron	sec. 3..	180
Wood-screws	sec. 3..	181
Wool, manufactures of	sec. 9..	187
Woolens	sec. 9..	187
Wrought-iron railroad chairs, etc	sec. 3..	180
Yarns	sec. 9..	188
coir and hemp	sec. 11..	189
Zinc	secs. 4–7..	181–185

ACT OF JULY 24, 1862.

Ale	sec. 2..	179
Bay rum	sec. 2..	179
Beer	sec. 2..	179
Bottles	sec. 2..	179
Brandy	sec. 2..	179
Cigars, all kinds		179
Cordials	sec. 2..	179
Irons	sec. 3..	179
Liquors,		
all kinds	sec. 2..	179
spirituous	sec. 2..	179
Molasses		179
Porter	sec. 2..	179
Snuff		179
Spirits	sec. 2..	179
Sugars		178, 179
Tobacco		179

ACT OF MARCH 3, 1863.

Attorneys, district,		
fees of	sec. 12..	199
shall appear in suits against collectors, sec. 13		199
Claims in favor of United States may be compromised	sec. 10..	199
Duty,		
when to be liquidated		197
penalty for admitting for less than legal, sec. 4		198
Fees of United States district attorneys	sec. 12	199
Goods seized, release of	sec. 5..	198
Gratuity fee, penalty for accepting	sec. 4..	198
Invoices,		
to be in triplicate	sec. 1..	195, 196
consul to make certificate to each		196
declaration thereon		196
goods not to be admitted unless invoice conforms		196
how signed		196
penalty for making false		196
to whom to deliver same		196
when collector may search for, and seize, sec. 7		198
willful concealment of, how punished, sec. 8		198
Officer, revenue, penalty for offering presents to	sec. 6..	198

	Page.
Samples, false, penalty for	198
Solicitors,	
to look after frauds	197
clerks for	197
returns to ... sec. 13..	190
report of, to Congress	200
seizures to be reported to	197
Suits, limitations upon time of commencing, repealed ... sec. 14..	200

ACT OF JUNE 30, 1864.

Acetate of ammonia ... sec. 11..	212
Acids ... sec. 11..	212
Ad valorem duty imposed ... sec. 12..	213, 214
Albumen ... sec. 10..	212
Ale in bottles ... sec. 2, par. 2..	203
Almonds ... sec. 11..	212
Alpaca ... sec. 5, par. 2..	207
Ammonia, all kinds ... sec. 11..	212
Anchors, parts of ... sec. 3..	205
Anchovies, preserved in oil ... sec. 12..	213
Andirons ... sec. 3..	205
Antimony ... sec. 11..	212
Anvils ... sec. 3..	205
Asbestos ... sec. 10..	212
Arrowroot ... sec. 11..	212
Artificial feathers and flowers ... sec. 12..	213, 214
Asphaltum ... sec. 10..	212
Axles ... sec. 3..	205
Baggage, personal ... sec. 29..	218
Bagging, cotton ... sec. 7, par. 3..	210
Bar iron ... sec. 3..	204
Bark, unmanufactured ... sec. 13..	214
Bay rum ... sec. 2, par. 1..	203
Bed screws ... sec. 3..	205
Beer in bottles ... sec. 2, par. 2..	203
Belts, endless ... sec. 5, par. 4..	207
Billiard chalk ... sec. 11..	214
Blanc fixe ... sec. 11..	212
Blankets ... sec. 5, par. 2..	208
Bone black ... sec. 10..	212
Books, etc ... sec. 13..	214
Brads ... sec. 3..	205
Brandy ... sec. 2, par. 1..	203
Bristles ... sec. 11..	213
Brushes ... sec. 11..	213
Cables ... sec. 3..	205
chains ... sec. 3..	205
tarred, etc ... sec. 7, par. 2..	210
Candy, sugar ... par. 2..	203
Cards, playing ... sec. 11..	213
Carmines ... sec. 11..	212
Carpets, etc ... sec. 5, par. 1..	207
Casks, etc., exported full, may return empty, sec. 26	218
Cast iron, manufactures of ... sec. 3..	205
Castings, iron ... sec. 3..	205
Cayenne pepper ... sec. 11..	213
Chains, all kinds ... sec. 3..	205
Chalk ... sec. 9..	211
Cigars,	
all kinds ... sec. 2..	203
wrappers for ... sec. 2..	204
Clay, all kinds ... sec. 9..	211
Cloths, woollen ... sec. 5, par. 2..	207
Clothing, ready-made ... sec. 5, par. 2..	208
Cloves ... sec. 11..	213
Coal, bituminous ... sec. 3..	206
Cobalt, oxide of ... sec. 10..	212
Cocoanuts ... sec. 11..	213
Coke, etc ... sec. 3..	206
Colcottra ... sec. 10..	212
Collectors, decisions ... secs. 14, 15..	215
Copper, manufactures of ... sec. 3..	206
Cordage ... sec. 7, par. 4..	210
Cork ... sec. 13..	214
Cordials ... sec. 2, par. 1..	203
Cotton,	
raw ... sec. 6, par. 1..	208
braids of ... par. 4..	209
manufactures of ... par. 2..	208, 209
thread ... par. 4..	209
velvet ... par. 4..	209
Diamonds ... sec. 3..	206
Discriminating duty on goods imported in foreign vessels ... sec. 17..	216
Drawers ... sec. 5, par. 2..	208
Drillings, etc ... sec. 6, par. 3..	209
Drugs ... sec. 11..	212
Duty,	
additional, on goods imported from east of Cape of Good Hope ... sec. 18..	216
discriminating ... sec. 17..	216
laws for collection of ... sec. 22..	216
on goods in store ... sec. 19..	216
Dyes ... sec. 11..	212
Earth, fullers' ... sec. 9..	211
Fans ... sec. 13..	214
Feathers, ornamental ... sec. 11..	213
Filberts ... sec. 11..	213
Files ... sec. 3..	206
Fire crackers ... sec. 13..	214
Flannels ... sec. 5, par. 2..	208
Fruits, preserved ... sec. 11..	213
Furs, dressed, on skin ... sec. 13..	214
Fusel oil ... sec. 11..	212
Ginger, preserved or pickled ... sec. 12..	214
Glass ... sec. 9..	211, 212
Gloves, kid, etc ... sec. 12..	214
Gold, manufactures of ... sec. 11..	212
Gold size ... sec. 10..	212
Goods,	
importer may add to invoice value of, sec. 22	217
actual value of, on shipboard ... sec. 24..	217
Green, Paris and French ... sec. 11..	212
Gunny cloth ... sec. 7, par. 3..	210
Gunpowder ... sec. 13..	214
Gutta-percha ... sec. 13..	214
Hammers, blacksmiths' ... sec. 3..	205
Hats ... sec. 5, par. 2..	208
Hatters' furs not on skin ... sec. 13..	214
Hollow ware, glazed or tinned ... sec. 3..	205
Honey ... sec. 11..	213
Hosiery ... sec. 5, par. 2..	208
Illuminating oils ... sec. 11..	213
Importer may add to the invoice value of goods ... sec. 22..	217
Indian red ... sec. 10..	212
Indigo, carmined ... sec. 10..	212
Invoices of imports, etc ... sec. 27..	218
Iron,	
castings ... sec. 3..	205
bar ... sec. 3..	204
band ... sec. 3..	204
galvanized ... sec. 3..	204
manufactures of ... sec. 3..	205
old scrap ... sec. 3..	205
pig ... sec. 3..	205
railroad ... sec. 3..	204
sheet ... sec. 3..	204
tin plates ... sec. 3..	204
wire ... sec. 3..	204
wrought ... sec. 3..	205
Irons,	
tailors' ... sec. 3..	205
hatters' ... sec. 3..	205
Jeans ... sec. 6, par. 3..	209
Jellies, all kinds ... sec. 12..	214
Knives ... sec. 3..	206
Lastings ... sec. 5, par. 2..	208
Lead,	
all kinds ... sec. 3..	206

	Page.
Lead—Continued.	
white and red ... sec. 11..	213
Lemons ... sec. 11..	213
Licorice ... sec. 11..	213
root of ... sec. 11..	213
Linens ... sec. 7, par. 1..	210
manufactures of ... par. 1..	210
Liquors,	
spirituous, not otherwise enumerated, sec. 2, par. 1 ...	203
imitations of ... sec. 2, par. 1..	203
Locomotives,	
irons for ... sec. 3..	205
tire ... sec. 3..	205
Luggage in transit ... sec. 29..	218
Machinery, certain, free of duty ... sec. 20..	216
Mill—	
irons ... sec. 3..	205
cranks ... sec. 3..	205
Mineral waters ... sec. 13..	214
Molasses ... sec. 1, par. 3..	203
Morphine ... sec. 11..	212
Murexide ... sec. 10..	212
Nails,	
board, wrought ... sec. 3..	205
cut ... sec. 4..	205
horseshoe ... sec. 4..	205
Needles ... sec. 3..	206
Nitrate of barytes ... sec. 10..	212
Niters ... sec. 11..	213
Officers of customs, salary of ... sec. 28..	217
Oil-cloths ... sec. 5, par. 2..	208
Oils ... sec. 11..	213
Opium ... sec. 11..	212
Oranges ... sec. 11..	213
Paddy ... sec. 13..	215
Peanuts, etc ... sec. 11..	213
Pencils, lead, etc ... sec. 11..	213
Pens ... sec. 13..	214
Pen tips and holders ... sec. 13..	214
Peppers ... sec. 11..	213
Percussion caps ... sec. 11..	213
Personal effects ... sec. 29..	218
Pewter ... sec. 3..	206
Philosophical apparatus, duty on ... sec. 25..	217
Pimento ... sec. 11..	213
Pine-apples ... sec. 11..	213
Pipes ... sec. 13..	214
Plantains ... sec. 11..	213
Platina ... sec. 11..	212
Porter, in bottles ... sec. 2, par. 2..	203
Powder, finishing ... sec. 10..	212
Prussian blue, and other kinds ... sec. 11..	212
Railroad—	
chairs, wrought iron ... sec. 3..	205
irons ... sec. 3..	204
Refunding duties paid in excess ... sec. 16..	215
Rice ... sec. 13..	215
Rivets ... sec. 3..	205
Sadirons ... sec. 3..	205
Safflower, extract of ... sec. 10..	212
Salt ... sec. 11..	213
Saltpeter ... sec. 11..	213
Santorine ... sec. 11..	213
Saws ... sec. 3..	206
Screws,	
of metal ... sec. 3..	205
bed ... sec. 3..	205
wood ... sec. 3..	205
Seed, annato ... sec. 10..	212
Sheepskins ... sec. 4..	207
Shirts ... sec. 5, par. 2..	208
Silks ... sec. 8..	210
Silver, manufactures of ... sec. 11..	212
Sirups ... sec. 1, par, 3..	203
Skates ... sec. 3..	205
Slate, manufactures of ... sec. 9..	211
Sledges ... sec. 3..	205
Slit rods ... sec. 3..	204
Smalt ... sec. 10..	212
Snuff,	
ground, dry, or damp ... sec. 2, par. 2..	204
flour ... sec. 2, par. 2..	204
Soaps ... sec. 13..	214
Spanish brown ... sec. 10..	212
Spikes ... sec. 3..	205
Spirits ... sec. 2, par. 1..	203
Spool thread, cotton ... sec. 6, par. 4..	209
Squares ... sec. 3..	206
Starch ... sec. 13..	215
Steam engines, iron for ... sec. 3..	205
Steel,	
ingots ... sec. 3..	205
manufactures of ... sec. 3..	206
wire ... sec. 3..	205
Strychnine ... sec. 11..	213
Sugars ... sec. 1, par. 2..	202
Suits, manufactures of ... sec. 14..	215
Sulphate of copper ... sec. 10..	212
Sulphur ... sec. 11..	213
Tacks, cut ... sec. 3..	205
Taggers iron ... sec. 11..	213
Tannin ... sec. 11..	213
acid of ... sec. 11..	213
Teas ... sec. 1, par. 1..	202
Terra alba ... sec. 10..	212
Tica, crude ... sec. 10..	212
Tire, locomotive ... sec. 3..	205
Tobacco,	
unmanufactured ... sec. 2, par. 3..	204
manufactured ... sec. 2, par. 3..	204
Toilet articles ... sec. 11..	212, 213
Toys ... sec. 12..	214
Tubes, wrought iron ... sec. 3..	205
Turpentine, spirits of ... sec. 11..	213
Ultramarine ... sec. 10..	212
Vessels, cast-iron ... sec. 3..	205
Vitriol ... sec. 10..	212
Vinegar ... sec. 11..	213
Walnuts ... sec. 11..	213
Ware,	
earthen and stone ... sec. 9..	210
china ... sec. 9..	211
other kinds ... sec. 9..	211
Watches ... sec. 11..	213
Whitings in oil and dry ... sec. 9..	211
Wines, all kinds ... sec. 2, par. 1..	203
Wire,	
steel ... sec. 3..	205
gauge ... sec. 3..	204
Woods, unmanufactured ... sec. 13..	214
Wool, etc ... sec. 4..	206, 207
manufactures of ...	207
Worsteds, manufactures of ... sec. 5, par. 2..	208
Wrought iron ... sec. 3..	205
hinges ... sec. 3..	205
Yarns ... sec. 5, par. 2..	208
Zaffre ... sec. 10..	212
Zinc, etc ... sec. 3..	206

ACT OF MARCH 3, 1865.

Act of March 3, 1865, when to take effect, sec. 9 ...	222
June 30, 1864, amended ... par. 1..	219
Absynthe ... sec. 2..	220
Additional duty on products east of Cape of Good Hope ... sec. 6..	221
Ad valorem duties, assessment of, on merchandise imported into United States, sec. 7 ...	221
Arrack ... sec. 2..	220
Asphaltum ... sec. 3..	220
Bed-tickings ... par. 2, 3..	219, 220
Benzine ... sec. 3..	220

	Page.
Beverages, spirituous....sec. 2..	220
Bituminous substances....sec. 3..	220
Branding or marking vessels containing distilled spirits and teas....sec. 10..	222
Brandy, additional duty on....sec. 2..	220
Clothing, silk, ready-made....sec. 3..	221
Coal, distillation of....sec. 3..	220
Collection of duties, act to regulate, on imports and tonnage....sec. 7..	221
Cordials....sec. 2..	220
Cotton....sec. 3..	220
all manufactures of....par. 2..	219
Cottonades....par. 2, 3..	219, 220
Denims....par. 2, 3..	219, 220
Drillings....par. 2, 3..	219, 220
Gin....sec. 2..	220
Ginghams....par. 2, 3..	219, 220
Goods, destruction of, duties to be refunded, sec. 13	222
Guano, deposits of....sec. 8..	222
Increased duties on imports....sec. 7..	222
Invoice value, addition to....sec. 7..	221
Iron, railroad....sec. 2..	220
Jeans....par. 2, 3..	219, 220
Judgment for nonpayment of duty payable in coin....sec. 12..	222
Liquors....sec. 2..	220
Machinery,	
flax and hemp....sec. 11..	222
steam agriculture....sec. 11..	222
Market value, actual, duty of collector, sec. 7	221
Naphtha....sec. 3..	220
Oil, illuminating....sec. 3..	220
Pantaloons stuff....par. 2, 3..	219, 220
Peat....sec. 3..	220
Petroleum....sec. 3..	220
crude	221
Plaids....par. 2, 3..	219, 220
Quicksilver....sec. 3..	221
Railroad irons....sec. 2..	220
Rum, additional duty on....sec. 2..	220
Shale....sec. 3..	220
Silk, spun....sec. 2..	220
Spool thread, cotton....par. 4..	220
Spun silk....sec. 2..	220
Statuary, professional....sec. 5..	221
Thread, cotton, spool....par. 4..	220
Tobacco, stem....sec. 3..	221
Tonnage, duty on vessels....sec. 4..	221
Undervaluation, penalty for....sec. 7..	221
Vessels of United States, Mexico, West Indies, etc., exempt from tonnage duty, sec. 4	221
Whiskey....sec. 2..	220

ACT OF JULY 28, 1866.

	Page.
Abandoned property, collection of duty on, sec. 8	225
Act to provide increased revenue from imports....sec. 14..	227
Additions to entered value....sec. 9..	226
Brandy....sec. 1, par. 3..	224
Bureau of statistics,	
establishment of....sec. 13..	226
report of, when submitted....sec. 13..	226
Cheroots, all kinds....sec. 1, par. 2..	223
Cigars....sec. 1, par. 2..	223
how to be packed	224
how to be entered	224
to be stamped	224
Cigarettes....sec. 1, par. 2..	223
Clerks of Bureau of Statistics of Treasury Department, duties of....sec. 13..	227
Collection—	
of direct tax....sec. 14..	227
Collection—Continued.	
of duty on abandoned property....sec. 8..	225
Compounds—	
of which distilled spirits is component part, of chief value....sec. 1, par. 3..	224
of distilled spirits....sec. 1, par. 3..	224
Cotton....sec. 1, par. 3..	224
Direct tax, collection of....sec. 14..	227
Excess of money paid for duty refunded, sec. 7	225
Expenses of Bureau of Statistics....sec. 13..	227
Fishing bounties repealed....sec. 4..	224
Franking of Bureau of Statistics....sec. 13..	227
Frauds, punishment of....sec. 8..	225
Goods—	
arriving at designated ports destined for places, etc., may be entered and carried through....sec. 5..	224
abandoned to Government sold....sec. 10..	226
Guano, exportation of in certain cases.sec. 3..	224
Invoice value, assessed....sec. 9..	226
Liquors, spirituous....sec. 1, par. 3..	224
Machinery to make sugar....sec. 11..	226
Manufactures of United States, statistics of, sec. 13	227
Merchandise,	
annual statement of....sec. 13..	227
dutiable value of imported....sec. 9..	225
Numbering of vessels enrolled, system of, sec. 13	227
Recovery in suits against officers....sec. 8..	225
Reimportation of products of United States, sec. 12	226
Reports of directors of Bureau of Statistics, when prepared....sec. 13..	226
Salt used in curing fishes, duties on may be remitted....sec. 4..	224
Spirits, compounds of....sec. 1, par. 3..	224
Sugar from beets, machinery to make.sec. 11..	226
Statement,	
annual, of vessels under laws of United States....sec. 13..	226
of merchandise in transit....sec. 13..	227
Statistics, Bureau of....sec. 13..	226
clerks of....sec. 13..	227
director of....sec. 13..	226
expenses of....sec. 13..	227
of manufactures of United States.sec. 13..	227
Vessels,	
between United States and Sandwich Islands to pay duty once a year..sec. 2..	224
licensed under laws of United States, sec. 13	226
system of numbering....sec. 13..	227
unmarked....sec. 13..	227
Wines....sec. 1, par. 3..	224
Wools, carpet, duty not to apply to..sec. 9..	226

ACT OF MARCH 2, 1867.

	Page.
Balmorals....sec. 2..	229
Bedsides....sec. 2..	230
Beltings....sec. 2..	230
Belts, endless....sec. 2..	230
Bindings....sec. 2..	230
Blankets....sec. 2..	229
Braids....sec. 2..	230
Bunting....sec. 2..	230
Buttons....sec. 2..	230
barrel....sec. 2..	230
forms for tassels....sec. 2..	230
Carpetings....sec. 2..	230
Carpets,	
all kinds....sec. 2..	230
woven whole....sec. 2..	230
wool, imported, class 3	228
Clothing,	
ready made....sec. 2..	230

Clothing—Continued.		Page.
wool, class 1		228
Cloth,		
oil	sec. 2..	230
water-proof	sec. 2..	230
oil silk	sec. 2..	230
woollen	sec. 2..	229
Combing wool, class 2		228
Cords	sec. 2..	230
Covers	sec. 2..	230
Duties on first, second, and third class wool, class 3		228, 229
Evading duty on wool by admixture of dirt, class 3		229
Felts for paper machines	sec. 2..	230
Flannels	sec. 2..	229
Fringes	sec. 2..	230
Galloons	sec. 2..	230
Gimps	sec. 2..	230
Goods, dress, women and children	sec. 2..	230
Hair,		
animal	sec. 2..	229
alpaca, goat, etc., class 2		228
Hassocks	sec. 2..	230
Hats, woollen	sec. 2..	229
Head-nets	sec. 2..	230
Knit goods, woolen	sec. 2..	229
Machines, printing, felts for	sec. 2..	230
Mats	sec. 2..	230
Oil-cloths for floors	sec. 2..	230
Rags, woollen, class 3		229
Rate of duty on wool in different qualities, class 3		229
Rugs	sec. 2..	230
Samples, standard, of wool, class 3		228
Scoured wool, class 3		229
Screens	sec. 2..	230
Shawls, woollen	sec. 2..	229
Shoddy, woollen, class 3		229
Skins,		
sheep, goat, class 3		229
unmanufactured		229
Skirts, balmoral	sec. 2..	230
Tassels	sec. 2..	230
Trimmings, dress	sec. 2..	230
Washed wool, first class, class 3		229
Waste, woollen	sec. 3..	229
Webbings	sec. 2..	230
Wool,		
unmanufactured, division into three classes		228
admixture of dirt to evade duty, class 3		229
carpets, class 3		228, 229
clothing, imported into United States, class 1		228
combing, class 2		228
samples of, class 3		228
Woollen manufactures	sec. 2..	229
Worsted,		
manufactures of	sec. 2..	229
yarns	sec. 2..	229
Yarns, woollen	sec. 2..	229

ACT OF JULY 14, 1870.

Absynthe	sec. 21..	240
Act of June 30, 1864, providing internal revenue, repealed		233
Additional duty on bottles	sec. 21..	239
Alkaline, silicate	sec. 21..	241
Allowance		
for leakage and breakage	sec. 21..	239
on fruit for decay	sec. 21..	242
Alloy of nickel	sec. 21..	242
Analine dyes	sec. 21..	241
Animals,		
live, admitted free	sec. 21..	242
for breeding purposes	sec. 21..	242
owned by persons immigrating to United States	sec. 21..	242
Arracks	sec. 21..	240
Articles exempt from duty	sec. 22..	243
Assessors, internal revenue, appeals from decisions of	sec. 12..	136
Bags, gunny	sec. 21..	241
Bagging, cotton	sec. 21..	241
Banks, tax on dividends of	sec. 17..	237
Bananas	sec. 21..	242
Bars, railway	sec. 21..	241
Bequests,		
laws imposing tax on	sec. 27..	246
unpaid taxes on, not to be collected	sec. 27..	246
Beverages, spirituous	sec. 21..	240
Bitters	sec. 21..	240
Bond, penalty, and sureties	sec. 30..	247
Bottles, additional duties on	sec. 21..	239
Brandy,		
distilleries of (see note)	sec. 21..	240
from grapes, tax on (see note)	sec. 21..	240
how packed	sec. 21..	239
Brewers not exempted from internal-revenue law		233
Buttons	sec. 21..	241
Cake, oil	sec. 21..	242
Carriers, bonds of	sec. 31..	247
Cassia	sec. 21..	240
buds	sec. 21..	240
ground	sec. 21..	240
vera	sec. 21..	240
Cenne oil	sec. 21..	242
Champagne	sec. 21..	239
Cigar lights for export, not taxed	sec. 4..	234
Cinnamon	sec. 21..	240
Cloth	sec. 21..	240
crinoline	sec. 21..	242
gunny	sec. 21..	241
hair	sec. 21..	241
manufactures of	sec. 21..	240
woven in patterns	sec. 21..	240
Cloves	sec. 21..	240
stems of	sec. 21..	240
Cocoa	sec. 21..	238
ground or prepared	sec. 21..	238
leaves of	sec. 21..	238
Cocoanuts	sec. 21..	242
Coffees, all kinds	sec. 21..	238
Coir	sec. 21..	241
Colors	sec. 21..	241
Cordials	sec. 21..	240
Corporations, certain, to make returns to assessors	sec. 16..	237
Corsets	sec. 21..	240
Cotton	sec. 21..	241
bagging	sec. 21..	241
thread	sec. 21..	242
yarn	sec. 21..	242
Cotton-seed oil	sec. 21..	242
Crinoline, steel	sec. 21..	241
Currants	sec. 21..	242
Customs duties after December 31, 1870, sec. 21		238
Distilleries,		
not exempt from internal-revenue law of 1864		233
of brandy from apples (see note)	sec. 21..	240
Dividends,		
tax upon	sec. 15..	237
certain deductions on	sec. 16..	237
of insurance companies		237
Drawbacks on oil cakes	sec. 21..	242
Dressed line	sec. 21..	241
Dyes, analine	sec. 21..	241
Exempt, articles, by this act	sec. 22..	243-245
Eyelets, every description	sec. 21..	240
Fish oil	sec. 21..	242

		Page.
Flaxseed	sec. 21..	242
oil of	sec. 21..	242
Flax straw	sec. 21..	241
dressed line	sec. 21..	241
not hackled	sec. 21..	241
tow of	sec. 21..	241
Forfeited liquors	sec. 21..	240
Free list	sec. 22..	243–245
Freestone	sec. 21..	241
Garments, outside, made of silk	sec. 21..	241
Gauging instruments for spirits (see note),	sec. 21	240
Ginger, ground	sec. 21..	240
root	sec. 21..	240
Granite	sec. 21..	241
Grapes	sec. 21..	242
Grindstones, rough, unfinished	sec. 21..	241
Gun wads, sporting	sec. 21..	241
Gunny,		
bags	sec. 21..	241
cloth	sec. 21..	241
Hair,		
cloth	sec. 21..	241
pins	sec. 21..	241
seating	sec. 21..	241
Hat, steel wire	sec. 21..	241
Hemp	sec. 21..	241
substitutes for	sec. 21..	241
Hempseed	sec. 21..	242
oil of	sec. 21..	242
Income	sec. 6..	234
consuls of foreign governments exempt from	sec. 14..	236
deductions in estimating	sec. 8..	234
estimating, what shall be included	sec. 6..	234
Income tax, levied for 1870–71	sec. 6..	234
Inspectors	sec. 32..	247
of spirits, rules for (see note)	sec. 21..	240
Instruments requiring stamp, penalty for issuing without	sec. 5..	234
Internal-revenue act of 1864 repealed	sec. 1..	233
Iron	sec. 21..	241
cast	sec. 21..	241
in pigs	sec. 21..	241
round, in coils	sec. 21..	241
scrap	sec. 21..	241
wire	sec. 21..	241
wrought	sec. 21..	241
Jute	sec. 21..	241
buts	sec. 21..	241
Kirshwasser	sec. 21..	240
Leakage allowance (see note)	sec. 21..	240
Lemons	sec. 21..	242
Limes	sec. 21..	242
Linseed	sec. 21..	242
oil of	sec. 21..	242
Liquors,		
subject to internal-revenue tax	sec. 1..	233
containing more than 22 per cent of alcohol	sec. 21..	239
spirituous, how packed	sec. 21..	239
Liquors and all spirituous beverages, forfeited in certain cases to the United States	sec. 21..	240
Mace	sec. 21..	240
Machinery, certain, free from duty	sec. 23..	245
Mangoes	sec. 21..	242
Manila	sec. 21..	241
Marble	sec. 21..	241
dressed	sec. 21..	241
paving tiles	sec. 21..	241
polished	sec. 21..	241
sawed	sec. 21..	241
slabs	sec. 21..	241
Matches for export not taxed	sec. 4..	234
Merchandise,		
destined to other ports	sec. 29..	246, 247
Merchandise—Continued.		Page.
such to be examined	sec. 29..	247
need not pay duties at port of first arrival,	sec. 29	247
to be delivered for transportation to designated carriers	sec. 31..	247
Molasses	sec. 21..	238
Morphine	sec. 21..	242
salts of	sec. 21..	242
Mortgages, taxes on transfer of	sec. 4..	234
Neat's foot oil	sec. 21..	242
Nickel	sec. 21..	241
alloy of, with copper	sec. 21..	242
oxide	sec. 21..	242
Nutmegs	sec. 21..	240
Officers, revenue, suits against	sec. 20..	238
Oil	sec. 21..	242
animal	sec. 21..	242
Cenne	sec. 21..	242
cotton-seed	sec. 21..	242
fish	sec. 21..	242
flaxseed	sec. 21..	242
hemp-seed	sec. 21..	242
rape-seed	sec. 21..	242
seal	sec. 21..	242
sesame-seed	sec. 21..	242
Opium	sec. 21..	242
prepared for smoking	sec. 21..	242
Oranges and other fruits	sec. 21..	242
Ornaments	sec. 21..	241
Oxide of nickel	sec. 21..	242
Penalties, certain, for violating this act,	secs. 34–35, 36–37	248
Pepper,		
ground, of all kinds	sec. 21..	240
black	sec. 21..	240
white	sec. 21..	240
Pimento, ground	sec. 21..	240
Pineapples	sec. 21..	242
Pins, hair	sec. 21..	241
Plantains	sec. 21..	242
Plums	sec. 21..	242
Proof gallon, standard for determining,	sec. 21	240
Prunes	sec. 21..	242
Public stores, merchandise in, duty upon,	sec. 26	246
Railway bars, steel	sec. 21..	241
Rape seed	sec. 21..	242
oil	sec. 21..	242
Ratafia	sec. 21..	240
Returns,		
by persons liable to income tax	sec. 11..	235
may be increased	sec. 11..	236
penalty for not making	sec. 11..	236
tax	sec. 11..	235
to include what		235
verified by oath		236
Sales, taxes on	sec. 2..	233
Saltpeter, construction of term	sec. 24..	246
Sandstone	sec. 21..	241
Savings banks, interest paid to depositors not a dividend	sec. 5..	237
Scrap iron	sec. 21..	241
wrought, of every description	sec. 21..	241
Seal oil	sec. 21..	242
Seed	sec. 21..	242
cotton	sec. 21..	242
flax	sec. 21..	242
rape	sec. 21..	242
sesame	sec. 21..	242
Sesame seed, oil of	sec. 21..	242
Shaddocks	sec. 21..	242
Silicates,		
alkaline	sec. 21..	241
of soda	sec. 21..	241
Sirups	sec. 21..	238, 239
Sisal grass	sec. 21..	241

	Page.
Soda, silicate of ..... sec. 21..	241
Sparkling wines ..... sec. 21..	239
Special tax, certain vessels not subject to, sec. 25	246
Spices, all kinds ..... sec. 21..	240
Spirits,	
distilled from grain (see note) .... sec. 21..	249
gallon, to be what (see note) ..... sec. 21..	249
gauging instruments for (see note) . sec. 21..	240
proof to be what (see note) ..... sec. 21..	240
rules for inspection (see note) .... sec. 21..	240
Stamp tax, certain ..... sec. 3..	233
Steel ..... sec. 21..	241
corset ..... sec. 21..	241
crinoline ..... sec. 21..	241
hat wire ..... sec. 21..	241
railroad bars ..... sec. 21..	241
Stone,	
building ..... sec. 21..	241
monumental, except marble ..... sec. 21..	241
Sugars ..... sec. 21..	238, 239
Sunn ..... sec. 21..	241
Swords ..... sec. 21..	241
Sword blades ..... sec. 21..	241
Tax, income,	
penalty for default of payment of . sec. 10..	235
exemptions from ..... sec. 8..	235
how persons may become exempt from, sec. 12	236
person liable to, must make returns, sec. 11	235
Teas, all kinds ..... sec. 21..	238
Thread, cotton ..... sec. 21..	242
Tobacco,	
subject to internal-revenue tax .... sec. 1..	233
may be put up in metallic packages, sec. 28	246
Tonnage tax, certain vessels not liable to, sec. 25	246
Tow of flax ..... sec. 21..	241
Ultramarine ..... sec. 21..	240
Vermuth ..... sec. 21..	240
Waste iron ..... sec. 21..	241
Watches, parts of ..... sec. 21..	242
Watch,	
cases ..... sec. 21..	242
jewels ..... sec. 21..	242
Wax tapes for export not taxed ..... sec. 4..	234
Whale oil ..... sec. 21..	242
Wines,	
all kinds, in bottles ..... sec. 21..	239
how packed ..... sec. 21..	239
imported in casks ..... sec. 21..	239
sparkling ..... sec. 21..	239
Wire,	
bright, coppered ..... sec. 21..	241
hat, steel ..... sec. 21..	241
Wools on the skin ..... sec. 21..	240
Wrought scrap iron ..... sec. 21..	241
Yarn,	
cotton ..... sec. 21..	242
warp ..... sec. 21..	242
Zante currants ..... sec. 21..	242

ACT OF JUNE 6, 1872.

	Page.
Acetates ..... sec. 4..	254
Acids ..... sec. 4..	254
Ammonia, acetates of ..... sec. 4..	254
Articles exempt from duty after August 1, 1872 ..... sec. 5..	254–258
Bagging ..... sec. 4..	253
Bags, cotton ..... sec. 4..	253
Barrels ..... sec. 1..	252
Bay rum ..... sec. 4..	354
Blue vitriol ..... sec. 4..	254
Boards ..... sec. 1..	252
Books ..... sec. 2..	253
Bouillons ..... sec. 4..	254
Camphor ..... sec. 4..	254
Canneltille ..... sec. 4..	254
Cape of Good Hope, duty on goods from east and west of ..... sec. 3..	253
Casks ..... sec. 1..	252
Chiccory root ..... sec. 1..	252
Chocolate ..... sec. 1..	252
Clapboards ..... sec. 1..	252
Coal, all kinds ..... sec. 1..	252
Corks ..... sec. 4..	253
Cotton, all manufactures of ..... sec. 2..	253
Currants ..... sec. 4..	254
Dates ..... sec. 4..	254
Drawbacks, certain articles exported for benefit of ..... sec. 9..	259
Duties in lieu of former duties ..... sec. 4..	253
Emery ..... sec. 4..	253
Exempt, articles, after August 1, 1872, sec. 5	254–258
Figs ..... sec. 4..	254
Firecrackers ..... sec. 4..	254
Fish, salt used in curing of certain, duties on, may be remitted ..... sec. 11..	259
Flax, manufactures of ..... sec. 4..	253
Free list ..... sec. 5..	254–258
Furniture, cabinet ..... sec. 1..	252
Ginger ..... sec. 1..	252
Glass, wares of ..... sec. 2..	252, 253
Goods,	
imported, in public stores August 1, 1872, sec. 8	258
in bonded warehouses	259
Gunny bags ..... sec. 4..	253
Hemp, manufactures of ..... sec. 4..	253
India rubber ..... sec. 2..	253
Insulators in telegraphy ..... sec. 4..	254
Iron, manufactures of ..... sec. 2..	253
Jute, manufactures of ..... sec. 4..	253
Laths ..... sec. 1..	252
Leather ..... secs. 1, 2..	252, 253
manufactures of ..... secs. 1, 2..	253
Liquorice juice and paste ..... sec. 2..	253
Lumber, planed ..... sec. 1..	252
Machinery, certain, to be free of duty for two years ..... sec. 7..	258
Metals, etc., except ..... sec. 2..	253
Milk, condensed ..... sec. 4..	254
Mustard ..... sec. 4..	254
Oatmeal ..... sec. 1..	252
Oilcloth ..... sec. 2..	253
Paper ..... sec. 2..	253
Parasol ribs, etc ..... sec. 4..	254
Pickles ..... sec. 1..	252
Plants ..... sec. 1..	252
Potash ..... sec. 4..	254
Potatoes ..... sec. 1..	252
Quinine ..... sec. 4..	254
Raisins ..... sec. 4..	254
Rochelle salts ..... sec. 4..	254
Rum essences ..... sec. 4..	254
Salsoda ..... sec. 4..	254
Salt ..... sec. 1..	252
Saltpeter,	
crude ..... sec. 4..	254
refined ..... sec. 4..	254
Santonine ..... sec. 4..	254
Seeds ..... sec. 1..	252
Shingles ..... sec. 1..	252
Sized paper ..... sec. 4..	254
Skins ..... sec. 1..	252
Slack coal ..... sec. 1..	252
Soda ash ..... sec. 4..	254
Steel, manufactures of ..... sec. 2..	253
Strychnia ..... sec. 4..	254
Timber ..... sec. 1..	252

		Page.
Tin	sec. 4..	254
Trees	sec. 1..	252
Umbrella ribs	sec. 4..	254
Vermuth	sec. 4..	254
Vessels,		
certain, materials for, to be admitted free,	sec. 10	259
such as not engaged in coastwise trade		259
Vinegar, standard of	sec. 6..	258
Woods in different forms	sec. 1..	252
Wools, and all manufactures of	sec. 2..	253

ACT OF FEBRUARY 8, 1875.

Anchovies	sec. 4..	265
Articles exempt from duty	secs. 8, 9..	266
Bags, foreign, for export of grain	sec. 7..	266
Bichromate of potassia	sec. 4..	265
Buttons, cloth for	sec. 1..	265
Butts, jute	sec. 7..	266
Chromate of potassia	sec. 4..	265
Cloth,		
all manufactures of	sec. 1..	265
for buttons	sec. 1..	265
mohair	sec. 1..	265
woven	sec. 1..	265
Cotton	sec. 1..	265
Custom officers' oaths	sec. 11..	266
Deductions for breakage on wine	sec. 2..	265
Drawbacks on cartridges	sec. 10..	266
Exempt from duty, articles	secs. 8, 9..	266
Fish, packages of	sec. 4..	265
Flax	sec. 1..	265
Floss silk	sec. 1..	264
Goods	sec. 1..	265
cotton	sec. 1..	265
flax	sec. 1..	265
silk	sec. 1..	265
wool	sec. 1..	265
Gum, silk	sec. 1..	264
Hops	sec. 4..	265
Iron, Moisic	sec. 6..	266
Jute butts	sec. 7..	266
Lastings	sec. 1..	265
Macaroni	sec. 4..	265
Machinery, new, for manufacture of ramie, etc	sec. 7..	266
Metal	sec. 5..	266
sheeting	sec. 5..	266
yellow	sec. 5..	266
Mirbane, oil of	sec. 4..	265
Mohair cloth	sec. 1..	265
Moisic	sec. 6..	266
Nitro-benzole	sec. 4..	265
Oaths,		
of subordinate customs officers	sec. 11..	266
before whom and how taken	sec. 11..	266
Oil of mirbane	sec. 4..	265
Organzine, silk	sec. 1..	264
Penalty in default of taking oath	sec. 11..	266
Plates, tin	sec. 4..	265
Potassia,		
bichromate of	sec. 4..	265
chromate of	sec. 4..	265
Public store, wines in	sec. 3..	265
Sardines	sec. 4..	265
Sheathing metal	sec. 5..	266
Silk,		
all kinds	sec. 1..	264
filling	sec. 1..	264
floss	sec. 1..	264
in gum	sec. 1..	264
organzine	sec. 1..	264
sewing	sec. 1..	264
skeins	sec. 1..	264
spun	sec. 1..	264
twist	sec. 1..	264
Still wines	sec. 2..	265
in bottles	sec. 2..	265
in casks	sec. 2..	265
Terne	sec. 4..	265
Tin	sec. 4..	265
plates	sec. 4..	265
sheets	sec. 4..	265
tagger's	sec. 4..	265
Vermicelli	sec. 4..	265
Wines,		
imported, containg more than 24 per cent alcohol	sec. 2..	265
in public store or bonded warehouses,	sec. 3	265
still, in casks	sec. 2..	265
Wool	sec. 1..	265
Worsted	sec. 1..	265

ACT OF MARCH 3, 1883.

Duties on imports,

Absinthe	292
acetate of lead	280
acetic acid	279
acetous acid	279
acids	297
acorns	291
alabaster and spar ornaments	297
albata	284
unmanufactured	284
ale in bottles	292
almonds	291
alum	279
alum substitute	279
aluminous cake	279
ammonia	279
analine dyes	280
amylic alcohol	282
anchors, or parts thereof	285
anchovies	290
andirons	285
Angora goat skins	294
animals, live	290
anodyne	281
antimony, and regulus of	288
antiquarian paper	297
anvils	285
argentine	287
arrack	292
asbestos, manufactured	279
Aubusson carpets	296
axles, and parts of	285
Axminster carpets	296
Back saws	286
bacon	290
bagatelle balls	298
bags and bagging	294
bagging for cotton	295
balmorals	295
balsams, not otherwise provided for	281
band, hoop, and scroll iron	285
barley	290
barley, pearl or hulled	290
bar iron, rolled or hammered	284
barrels	289
baryta, sulphate of	279
barytes, and sulphate of	279
barytes, combinations of	279
baskets, etc., of grass, palm leaves, etc.	298
bay leaves	279
bay rum or bay water	292
essence of	292
beads and bead ornaments	297
bed sides	297
beef	290

Duties on imports—Continued. Page.

beer in bottles ... 292
beeswax ... 279
belts or felts, for paper or printing machines ... 297
belting ... 300
belting leather ... 300
benzine ... 280
benzole ... 280
Berlin blue ... 280
bicarbonate of soda ... 280
bichromate of potash ... 280
billiard-chalk ... 298
bindings ... 293
bituminous substances in crude state ... 298
bitters, etc ... 281–292
black of bone ... 297
blackings ... 297
blacksmiths' hammers and sledges ... 285
bladders, manufactures of ... 297
blankets ... 295
blank books ... 297
boards ... 288
board nails, wrought ... 285
bockings ... 296
Bohemian glass ... 284
boiler and other plate iron ... 284
bolts, wrought-iron ... 285
bone, articles made of ... 297
bones, manufactures of ... 297
bonnets and hats of chip, grass, etc ... 297–299
books, pamphlets, etc ... 297
borax ... 280
bouillons or cannetille ... 298
braces ... 293, 296
brads, cut ... 285
braids, cotton ... 293
brandy ... 292
brandy, coloring for ... 282
brass ... 287
brass articles not otherwise provided for ... 287
brazier's copper ... 287
brick, fire brick, paving tile ... 282
brimstone ... 301
bristles ... 298
britannia ware ... 288
bronze metal, in leaf ... 288
bronze powder ... 288
brooms ... 298
brushes ... 298
Brussels carpets ... 296
bulbous roots ... 281–298
bunting ... 296
burlaps ... 294
burr stones ... 298
butter ... 290
buttons and ornaments of silk ... 296
and button molds ... 296–297
barrel ... 296
butts and hinges ... 284
Cabinet wares ... 289
cables, iron ... 284
cables, tarred and untarred ... 294
calf skins ... 300
camphor ... 279
candles and tapers ... 298
candy, sugar ... 289
canes and sticks for walking ... 298
canned vegetables and fruits ... 281
cannetille ... 298
canvas ... 293
capers, pickles, and sauces ... 291
caps, percussion ... 300
carbolic acid ... 279
carbonate of ammonia ... 279
carbonate of magnesia ... 280
cardcases ... 298
card clothing ... 298

Duties on imports—Continued. Page.

carpets and carpetings ... 296
carpet wools and other similar wools ... 295
carriages and parts of carriages ... 298
casks and barrels ... 289
castings of iron ... 284
cast-iron butts and hinges ... 284
cast scrap iron ... 284
cast-iron steam, gas, and water pipes ... 285
cast iron, vessels of ... 285
castor beans or seeds ... 279
castor oil ... 279
cedar wood, manufactures of ... 289
cenne oil ... 279
chalk ... 280
chains ... 286
chains, hair ... 289
champagne, etc ... 291
charts ... 297
cheese ... 290
cheroots ... 289
chess balls ... 298
chessmen ... 298
chicory root ... 291
china ... 282
China matting ... 296
chlorate of potash ... 280
chloroform ... 281
chocolate ... 291
chromate of potash ... 280
chromic acid ... 280
chronometers ... 298
cigars, cigarettes, etc ... 289
citric acid ... 279
clapboards, etc., pine, spruce, etc ... 289
clay, unwrought, etc ... 281
cloaks ... 296
clocks and parts of clocks ... 298
clothing,
ready-made, composed wholly or in part of wool ... 296
ready-made ... 296
wool ... 294
coach and harness furniture and hardware ... 298
coal oil ... 279
coal slack or culm ... 298
cobalt, oxide of ... 280
cocoa ... 291
cocoanut, mats of ... 297
coke ... 298
collodion ... 282
cologne water ... 281
coloring for brandy ... 282
combing wools ... 295
combs of all kinds ... 298
comfits, sweetmeats, fruits preserved in sugar, brandy, etc ... 291
compositions of glass or paste ... 298
compounds of which distilled spirits is chief component ... 292
confectionery ... 289
copper,
alloyed with nickel ... 287
coarse ... 287
in form of ores and regulus of ... 287
in plates, bars, etc ... 287
old ... 280
acetate of ... 280
copperas, or sulphate of iron ... 280
coral, cut or manufactured ... 298
cordage, tarred—untarred ... 294
cordials ... 281–292
cords, and cords and tassels ... 293
corks and cork bark ... 298
corn meal ... 290
corset wire ... 287
cosmetics ... 281

Duties on imports—Continued. Page.
cotton and cotton goods 292-293
bags and bagging 293
braids, insertings, etc 293
cords, gimps, etc 293
seed oil 279
shirts and drawers 293
thread, yarn, etc 292
velvet (*see* Cotton and cotton goods) .. 293
covers 297
crayons of all kinds 298
cream tartar 279
crinoline cloth 287
crinoline wire 287
crosscut saws 286
croton oil 279
culm 298
curls of hair 299
currants, Zante or other 291
curtains, lace, window 293
cut nails and spikes 285
cut tacks, brads, or sprigs 285
cutlery of all kinds 288
Dandelion root 291
dates 291
deals 288
demy paper 297
dentifrices 281
diamonds 300
dice, bone or ivory 298
dolls 298
dolmans 296
drag saws 286
draughts 298
drawing paper 297
dress goods, Italian cloths, etc 296
dress trimmings 296
dried pulp 297
druggets 296
drugs, not otherwise provided for 280
Dutch and bronze metal in leaf 288
dyes 280
dyewoods 280
Earthenware, brown (*see* Earths and earthenware) 282
ebony, manufactures of 289
elephant paper 297
embroidery, cotton 293
emery 298
emery grains 298
encaustic tiles 282
endless belts 297
engravings, etc 297
envelopes 297
epaulets, of gold, silver, etc 298
Epsom salts 280
essences, etc 281
essential oils 281
ethers, etc 282
extracts 279
Fancy boxes 297
fans 298
feathers,
ostrich, vulture, and cock 298
artificial, etc 298
felts for paper or printing machines 297
fence chains 286
figs 291
filberts 291
filé 288
files, file blanks, rasps, etc 286
finishing powder 299
fire brick 282
firecrackers 299
fire screens 297
fish glue 279
fish,
foreign caught 290

Duties on imports—Continued. Page.
fish—Continued.
oils 290
prepared 290
preserved in oil 290
fixed oils 290
flannels, knit goods, etc 295
flax, and manufactures of 293-294
tow of 293
flaxseed 300
flaxseed oil 279
flax straw 297
floats 286
flocks 295
floor cloths, canvas, etc 294
floss silks 297
flues of wrought iron 285
freestone 301
French chalk 280
friction matches 299
fringes 293
fruit ethers 282
fruits 281
fruits, preserved 291
fruit trees 291
fulminates and fulminating powders 299
fur,
articles made of 299
hatters', dressed 299
furniture, house or cabinet 289
fusel oil 282
Galloons 293
galloons of gold, silver, etc 298
garden seeds 300
gas retorts 282
gelatine, etc 279
German silver 287
German-silver articles not otherwise provided for 287
gilling twine 294
gimps 293
ginger ale 292
beer 292
gispinst 298
glass and articles of 283
plates of, unwrought, for optical instruments 283
Glauber salts 280
gloves 299
gloves, kid or other leather 299
glue 279
glycerine 279
goat skins, Angora 294
goats, hair of 294
gold leaf 288
granadilla, manufactures of 289
granite 300
grapes 291
grass, articles composed of 297
grass cloth 294
grease 299
grindstones 299
ground beans 291
gums not otherwise provided for 281
gum substitute 279
gun blocks 299
gunny cloth and bags 294
gunpowder, etc 299
gun wads 299
gutta-percha 299
gutta-percha, manufactures of 299
Hair,
human 299
of Alpaca goat, etc 294
curled 299
manufactures of 299
of hogs 294
haircloth 299

Duties on imports—Continued. Page.

hair pencils ... 299
hairpins ... 288
hair seating ... 299
hammers, blacksmiths' ... 285
hams and bacon ... 290
handsaws ... 286
harness furniture, and hardware ... 298
hassocks ... 297
hats of wool ... 299
hat bodies of cotton ... 299
hat wire ... 287
hats, and materials for ... 297–299
hats of chip, etc ... 297
hats of fur ... 299
hats of wool ... 295
hatters' furs ... 299
hatters' irons ... 285
hatters' plush ... 299
hay ... 290
head nets ... 296
hemp, and tow of ... 293
carpeting ... 296
and manufactures of ... 293
hemp seed ... 299
oil ... 279
yarn (*see* Hemp, jute, and flax goods). 294
herrings ... 290
hinges, of wrought and cast iron ... 285
Hoffman's anodyne ... 282
hollow ware, glazed or tinned ... 288
honey ... 290
hoods, etc ... 297–299
hoops, iron ... 280
hops ... 290
horn, manufactures of ... 297
horseshoe nails ... 285
hose ... 293
half ... 293
hubs for wheels, etc ... 288
hydrate of potash ... 280
Illustrated books and papers ... 297
Indian corn ... 289
India-rubber boots and shoes ... 299
India-rubber and silk manufactures ... 299
India rubber, articles composed of ... 299
indigo, extract of ... 279
ingrain carpets ... 296
ink and ink powders ... 299
insertings, cotton ... 293
iodate ... 280
iodide ... 280
iodine, salts of ... 279
iron, and manufactures of ... 284
in pigs ... 284
bar, and bars for railroads ... 284
band, hoop, and scroll ... 284
rolled and hammered ... 284
round, in coils ... 284
sheet ... 284
slit rods ... 284
spiral springs ... 284
boiler ... 284
scrap and castings, not otherwise provided for ... 284
taggers ... 284
wrought for ships, etc ... 284
squares ... 284
wire ... 284
plates, galvanized ... 284
articles of, not otherwise provided for. 284
sulphate of ... 280
Italian cloths, and imitations of ... 296
ivory, drop black ... 298
ivory or bone dice, etc ... 298
manufactures of ... 297
Jackets ... 296
japanned ware ... 299

Duties on imports—Continued. Page.

jellies of all kinds ... 291
jet, manufactures and imitations of ... 299
jewelry ... 300
jute carpeting ... 286
and manufactures of ... 293–294
yarns ... 294
Kid gloves ... 299
kirschwasser ... 292
knots of gold, etc ... 298
knit goods of wool ... 295
Laces, etc., cotton ... 293
lard ... 290
last blocks ... 288
lastings, mohair cloth, etc ... 297
laths ... 289
lead, in pigs and bars ... 287
in sheets, pipes, or shot ... 287
old scrap ... 287
ore ... 287
articles not otherwise provided for ... 287
lead, acetate of ... 280
lead, nitrate of ... 280
lead, white ... 280
lead pencils ... 300
leather, and manufactures of ... 300
lemons ... 291
lemon juice ... 291
lemons, essence of ... 291
licorice ... 279
licorice paste and juice ... 279
limes ... 291
lime ... 300
lime, white ... 300
lime juice ... 300
linen, and manufactures of ... 293–294
linseed ... 300
linseed oil ... 279
liquors (see *Liquors*) ... 291–292
litharge ... 280
logwood and other dye woods ... 280
locomotive tires, or parts thereof ... 285
lumber, sawed ... 288
Mackerel ... 290
magnesia, calcined ... 280
magnesia, carbonate of ... 280
maize ... 290
mahogany, manufactures of ... 289
malleable iron in castings ... 285
malt ... 290
manila ... 293
manila cordage, untarred ... 293
mantels, slate ... 282
manufactures of steel ... 286
maps ... 297
marble, white, statuary, brocatella, etc ... 300
sawed, dressed, or polished ... 300
slabs, paving tiles, etc ... 300
mats ... 297
mats of cocoanut, etc ... 297
matting, China and other floor ... 299
meal, corn and rice ... 290
meats, prepared ... 290
meerschaum pipes ... 300
melado ... 289
metals, unmanufactured, not otherwise provided for (see *Metals*) ... 288
metal threads ... 298
milk, preserved or condensed ... 290
mill irons and mill cranks ... 285
mill, pit, and drag saws ... 286
mineral substances in crude state ... 288
mineral waters ... 279
mitts ... 295
mohair and silk twist ... 297
molasses ... 289
morphia, and salts of ... 282
mungo ... 295

Duties on imports—Continued. Page.

muriate of ammonia ... 279
muriatic tin ... 279
music ... 300
musical instruments ... 300
muskets and other firearms ... 288
mustard ... 291
Nails, cut and wrought ... 285
naphtha ... 280
needles for knitting and sewing machines ... 288
needles, sewing, knitting, etc ... 288
nickel, and oxide of ... 287
nickel, alloyed with copper ... 287
nitrate of lead ... 280
nitric ether, spirits of ... 282
nuts of all kinds, not otherwise provided for ... 281-291
nuts and washers ... 285
nuts, wrought-iron ... 285
Oats ... 290
oatmeal ... 290
œnanthic ether ... 282
ochers and ochery earths ... 281
oil ... 279
oil-cloth foundations ... 294
oilcloths ... 294
oil seeds ... 299
oil-silk cloths ... 294
oil of cognac ... 282
opium ... 282
oranges ... 291
orange, mineral ... 280
osier, articles composed of ... 297
osier or willow ... 300
oxide of cobalt ... 280
oxide of zinc ... 281
oxide of tin ... 279
Pack thread ... 294
packing boxes ... 289
paddy ... 290
paints and dyes ... 281
paints and painters' colors ... 281
paintings and statuary ... 300
paintings, in oil or water colors ... 300
palings ... 289
palm leaf, articles composed of ... 297
pamphlets ... 297
paper, and manufactures of ... 297
sized or glued ... 297
boxes ... 297
envelopes ... 297
for screens, etc ... 297
hangings ... 297
papier-maché, manufactures of ... 300
parasols, etc ... 301
parasol frames and sticks ... 301
parchment ... 297
parian ware ... 282
paris white ... 280
paris white ground in oil ... 280
paste compositions ... 298
patent alum ... 279
paving stones ... 282
paving tile ... 282
peanuts or ground beans ... 291
pens, pen tips, etc ... 288
penholders ... 288
pencils, lead ... 300
of wood filled with lead, etc ... 300
penknives ... 288
percussion caps ... 300
periodicals ... 297
perfumeries ... 281
petroleum ... 279
pewter articles, not otherwise provided for ... 279
phosphorus ... 279

Duties on imports—Continued. Page.

philosophical apparatus and instruments ... 300
pickets and palings ... 289
pickles ... 291
pine clapboards ... 289
pins ... 288
pipes, smokers' ... 300
pit saws ... 286
pitch ... 280
plank ... 288
plaster of paris ... 300
plated and gilt ware ... 288
plates, engraved ... 288
playing cards ... 300
plums ... 291
pocketbooks ... 298
pocketknives ... 288
polishing powders ... 300
porcelain ... 282
pork ... 290
porter in bottles ... 292
posts ... 286
potash, salts of ... 279
potassia, acetate of ... 279
potatoes ... 291
precious stones, etc ... 300
printed matter ... 297
printers' ink ... 299
printing paper ... 297
prunes ... 291
prussiate, yellow and red ... 280
pulp, dried ... 297
pyroligneous acid ... 279
Quicksilver ... 288
Rags ... 300
railroad-iron ... 284
railroad-bars, steel ... 284
raisins ... 281, 291
rape-seed ... 299
rape-seed oil ... 279
rasps ... 286
ratafia ... 292
rattans and reeds ... 300
red lead ... 280
reeds ... 300
regulus of copper ... 287
resins ... 281
rice, flour ... 290
rifles, etc ... 288
rivets, wrought iron ... 284
Rochelle salts ... 279
Roman cement ... 280
roofing tiles ... 282
rosewood, manufactures of ... 289
round iron in coils ... 284
rugs ... 297
rum-essence ... 282
Russia and other sheetings of flax or hemp ... 294
rye ... 290
rye-flour ... 290
Saddlery ... 298
sad-irons ... 285
sail-duck ... 294
saleratus ... 280
salmon ... 290
sal ammonia ... 280
sal soda ... 280
salt ... 300
saltpeter ... 280
salts, Epsom, Glauber, and preparations of, etc ... 280
sandstone ... 300
sardines ... 290
satinwood, manufactures of ... 289
sauces ... 291
saws, cross-cut ... 286

Duties on imports—Continued. Page.
saws, mill, pit, and drag ... 286
sawed boards ... 288
Saxony carpets ... 296
scagliola tops ... 301
scrap-iron ... 284
screens ... 297
screws ... 286
scroll-iron ... 285
sealing-wax ... 301
seines ... 294
sewing-silk ... 297
sheathing-paper ... 297
sheathing or yellow-metal ... 284–288
sheetings of flax, etc ... 294
sheet-iron ... 284
sheet-lead ... 280
shell-boxes ... 298
shells, manufactures of ... 301
shingles ... 289
shoddy, etc ... 295
shooks ... 289
shot ... 287
side-arms of all kinds not otherwise provided for ... 288
silks and silk goods ... 297
silver articles not otherwise provided for 287
sirup ... 281–289
sisal-grass and manufactures of ... 294
skins, manufactures of ... 300
for morocco, etc ... 300
slack coal ... 298
slates, slate-pencils, etc., and all manufactures of ... 282
sledges ... 285
smokers' articles ... 300
smooth or polished sheet-iron ... 284
snuff and snuff-flour ... 290
soaps ... 279
socks ... 293
soda ... 279
soda-ash ... 280
soda, bicarbonate of ... 280
soda, caustic ... 280
soda, salts of ... 280
soda, acetate of ... 280
Spanish sole-leather ... 300
spar ornaments ... 297
spelter ... 284
spermaceti candles, etc ... 298
spices ... 281
spikes, cut ... 285
spikes, wrought ... 285
sponges ... 279
sporting gun-wads ... 299
sprigs, cut ... 285
springs, spiral ... 284
spruce clapboards ... 289
spun silk ... 297
starch, potato, corn ... 279–290
stars of gold, etc ... 298
statuary ... 297
staves for pipes and casks ... 289
steam-pipes, cast and wrought ... 286
steel in ingots, etc ... 286
steel, and manufactures of ... 286
steel railway-bars ... 286
steel wires ... 286
steel not otherwise provided for ... 286
sticks for walking ... 298
stereotype plates ... 288
stockings ... 293
stones, freestone, etc ... 301
stoneware ... 282
stoneware not ornamented ... 282
stoves and stove-plates ... 285
straw, manufactures of ... 297
baskets and articles composed of ... 297

Duties on imports—Continued. Page.
straw hats, bonnets, etc ... 297
strings, other than strings for musical instruments ... 301
strychnia ... 279
strychnine, salts of ... 279
sugar candy (*see* Sugars) ... 289
sugar-cane juice ... 289
sugars ... 279, 289
sulphate of alumina ... 279
sulphate of ammonia ... 279
sulphate of barytes ... 279
sulphate of iron ... 280
sulphate of zinc ... 280
sulphur, flour of ... 280
sulphuric acid ... 280
sumac ... 279
sunshades, etc ... 300
suspenders ... 293
sweetmeats ... 291
swords ... 288
sword-blades ... 288
Tacks, cut ... 285
taggers' iron ... 284
taggers' tin ... 284
tailors' irons ... 285
tallow ... 301
tannic acid ... 282
tannin ... 282
tapers ... 298
tapestry, Brussels carpets ... 296
tarred cables and cordage ... 294
tartar ... 279
tartaric acid ... 279
tassels of gold, etc ... 298
teeth, manufactured ... 301
terne ... 285
thread, spool, etc ... 293
three-ply carpet ... 296
tiles, roofing or paving ... 282
timber ... 288
tin in plates or sheets ... 285
articles not otherwise provided for ... 285
oxide and salts of ... 285
tin-foil ... 285
tin-plates, galvanized ... 285
tippets of fur ... 285
tobacco (*see* Tobacco) ... 289, 290
toilet-waters ... 292
Tornay carpets ... 296
tow of flax and hemp ... 293
toys, wooden and other ... 298
trimmings, cotton ... 293
turpentine, spirits of ... 280
twine or pack-thread ... 294
twist (*see* Silks and silk goods) ... 296
two-ply carpets ... 296
type-metal ... 287
types, new ... 288
Ulsters ... 296
ultramarine ... 280
umber ... 281
umbrellas, ribs, etc ... 301
umbrella frames and sticks ... 301
untarred cordage ... 294
untarred Manila cordage ... 294
Vandyke brown ... 483
varnish ... 282
vegetables ... 281–291
vegetable ivory, manufactures of ... 297
velvet carpets ... 296
Venetian carpets ... 296
vermuth ... 292
vessels of cast iron, etc ... 285
vinegars ... 281–291
vitriol, blue ... 280
Wagon-blocks ... 288
walking-sticks ... 298

Duties on imports—Continued. Page.
walnuts 291
waste 295, 301
watches, watch-cases, etc 301
water-colors 300
water-colors, moist, used for colored papers, etc 300
wax candles 298
wearing apparel 296
webbing 301
webbing not otherwise provided for 296
webbing, beltings, etc., of wool 296
whalebone, articles composed of 297
wheat, flour 290
white lead 280
whiting 280
whiting, ground in oil 280
willow 297
willow, articles composed of 297
Wilton carpets 296
wines 291
wings of gold, etc 298
wire, spiral springs for furniture, iron. 284–286
wire crinoline, corset, etc 287
woods, manufactured and unmanufactured 288, 289
wool and woolen goods 294, 295
woolen cloths, etc 295
shawls, etc 295
rags (*see* Wool and woolen goods) 295
worsted chain Venetian carpets 296
wove shirts and drawers 293
wrought board-nails, etc 285
wrought-iron for ships 285
wrought-iron scraps 284
wrought-iron nuts and washers 284
wrought-iron hinges 284
Yarn Venetian carpets 296
yarns, woolen, etc 292–295
Zante currants 291
zinc, oxide of 281
zinc spelter and tutenegue 284

Duties on imports, free list,
Acids 303
aconite 301
agates, unmanufactured 303
albumen and lactarine 301
alizarine 303
almond oil 302
almond shells 304
aluminium 304
amber oil 302
amber beads 304
ambergris oil 301–302
aniline oil, crude 302
animals for exhibition or competition 304
animals for breeding purposes 304
anise, or anise-seed oil 302
anise seed 302
annotto 301
annotto seed 301
anthos 303
antimony; ore of, and crude sulphuret of. 303
antiquities, cabinets of 305
apatite 303
argal dust 302
argols, crude 302
arrow root 304
arsenic 303
arseniate of aniline 303
articles the growth, produce, and manufacture of the United States, reimported 304
articles imported for use of United States 304
asbestos, not manufactured 303
ashes of wood, etc 303
asphaltum 304
Balm of Gilead 301

Duties on imports, free list—Continued. Page.
balsams 303
bamboo reeds, cut into lengths for walking sticks, etc 308
bamboos 304
barrels of American manufacture exported filled with domestic petroleum and returned empty 304
barks, medicinal, etc 303
barks for medicina purposes 302
baryta 303
bauxite 303
beans 303
bed feathers 304
beet-root ashes 303
bells, broken and old 304
bell metal, broken 304
bergamot 302
berries, for dyeing 303
birds,
stuffed 304
and other 304
bismuth 304
bitumen, crude 304
black salts 303
black tares 303
bladders, fish 301–304
Bologna sausages 304
bolting cloths 304
bones, crude, bone dust, and bone ash ... 301
books printed twenty years prior to importation 304
books, maps, and charts imported for use of United States, etc 304
books, maps, and charts for societies, schools, etc 305
books, professional of persons arriving in United States 305
books used by persons, abroad, etc 305
bolts, shingle and stave 307
borate of lime 302
Brazil paste, pebbles, and wood 305
Brazil nuts 306
breccia, in blocks or slabs 305
brime 305
brimstone, crude 303
britannia metal, old, etc 307
bromine 303
bullion, gold and silver 305
Burgundy pitch 305
burrstone, in blocks 305
Cabinets of coins, metals, etc 305
cadmium 303
cajeput 302
calamine 303
calisaya bark 303
camphor 302
caraway 302
casks if exported for return empty 304
cassava or cassada 308
cassia oil 302
castor or castoreum 305
casts, of marble, bronze, etc., for incorporated institutions and not intended for sale 307
cat gut strings, and gut cord for musical instruments 305
cat gut, manufactured 305
cedrat 302
cerium 303
chalk, unmanufactured 303
chamomile 302
charcoal 302
charts, imported for use of United States, etc 304
charts for societies, schools, etc 304
chloride of lime 303
cinchona bark 302

Duties on imports, free list—Continued. Page.
cinnamon oil ... 302
citrate of lime ... 303
citronella ... 302
civet, crude, and civet oil ... 301–302
coal, anthracite ... 305
coal stores of American vessels ... 305
cliff stone, unmanufactured ... 303
cobalt, ore of ... 303–305
cocculus indicus ... 302
cochineal ... 301
cocoa or cacao, crude ... 304
cocoanuts ... 306
cocoanut oil ... 303
coffee ... 305
coins, cabinets of ... 305
coins, gold, silver, and copper ... 305
coir and coir yarn ... 305
collections of antiquity ... 305
copper, old, from American vessels ... 305
copper coins ... 305
copper medals ... 306
copper for United States mint ... 305
copper, subacetate of ... 303
coral, marine, unmanufactured ... 305
cork wood or cork bark, unmanufactured ... 305
cotton ... 305
cubic niter ... 303
cudbear ... 302
curling stones or quoits ... 305
curry and curry powders ... 302
cuttle-fish bone ... 305
cyanite ... 303
Diamonds, rough ... 305
diamond dust ... 305
divi-divi ... 302
downs ... 304
dragon's blood ... 302
drawings and etchings for incorporated institutions, and not intended for sale ... 307
dried blood ... 301
dried bugs ... 304
drugs ... 303
dyewoods, in sticks ... 308
dyeing or tanning, crude articles used in ... 305
East India gum ... 304
eggs ... 305
emery ore ... 305
ergot ... 302
esparto and other grasses, and pulp of ... 305
Fans, palm-leaf ... 305
farina ... 305
fashion plates ... 305
feldspar ... 303
felt for sheathing vessels ... 305
fennel ... 302
fibrin ... 305
firewood ... 305
fish, fresh, and for bait ... 305
flint, flints, etc ... 305
flint stones, ground ... 305
flowers, etc., in crude state, for medicinal purposes ... 303
fossils ... 305
fountains, the production of American artists ... 308
fountains, for presentation to national institutions, etc ... 308
fowls, land and water ... 304
fruit plants, tropical, etc., for propagation ... 303–305
fur skins, not dressed ... 305
Gems, for societies, etc ... 307
ginger root ... 302
glass, broken in pieces, etc., and old glass ... 306
glaziers' diamonds ... 305

Duties on imports, free list—Continued. Page.
goatskins, raw ... 305
gold-beaters' molds and skins ... 306
gold bullion ... 305
coins ... 305
ores of ... 307
medals ... 306
size ... 306
sweepings of ... 308
grains ... 303
grain bags, if exported for return empty ... 304
grease, for soap ... 306
guano, etc ... 301
gums ... 304
gunny bags and cloth refuse ... 306–307
gut cord, unmanufactured ... 305
gut and worm gut ... 306
guts, salted ... 306
gutta-percha, crude ... 306
Hair of horses and cattle, unmanufactured ... 306
hair of hogs, curled, for beds, etc ... 306
hide cuttings, raw, etc ... 306
hide rope ... 306
hides and skins, raw ... 301–306
hones and whetstones ... 306
hoofs ... 301
horns, and horn tips and strips ... 301
hop roots, for cultivation ... 306
household effects of citizens dying abroad ... 307
Ice ... 306
Iceland moss, crude ... 306
india rubber, crude, and milk of ... 306
indigo ... 302
India or Malacca joints, unmanufactured ... 306
Instruments, philosophical and scientific for incorporated institutions, and not intended for sale ... 308
Iodine, crude ... 302
Ipecac ... 301
Iridium ... 303
Ivory, unmanufactured ... 306
Jalap ... 302
jasmine or jessamine ... 302
jet, unmanufactured ... 306
joss stick or light ... 306
juglandium ... 302
juniper ... 302
junk, old ... 306
Kelp ... 302
kieserite ... 303
kryolite ... 303
kyanite ... 303
Lac dye crude, etc ... 302
lac spirits ... 302
lac sulphur ... 303
lava, unmanufactured ... 306
lavender ... 302
leather, old scrap ... 301
leaves ... 305
leaves for medicinal purposes ... 303
leeches ... 302
lemon grass, juice ... 302
lemons ... 302
libraries used by persons abroad, etc., and intended for their own use ... 308
licorice root ... 302
lifeboats and life-saving apparatus for societies ... 306
lime juice ... 302
limes ... 302
lithographic stones ... 306
litmus and all lichens ... 302
loadstones ... 306
logs, ship timber, etc ... 306
lye of wood-ashes ... 303
Macaroni and vermicelli ... 306

Duties on imports, free list—Continued. Page.
mace (oil) 302
madder and munjeet 302
magnets 306
manganese, oxide and ore of 303
manna 302
manures, animal 301
manuscripts 306
maps imported for use of United States, etc 304
maps for societies, schools, etc 305
marrow, crude 306
marshmallows 306
medals 306
medals, cabinets of 305
meerschaum, crude 306
mica 306
mica waste 306
mineral waters, natural 303
models of inventions, and improvements in the arts 306
moss, Iceland and other 306
moss, seaweed, etc., for beds 306
mosses 304
mother of pearl 307
munjeet 302
muriate of potassa 303
musk and civet 301
Newspapers and periodicals 306
nitrate of soda 303
nutgalls 303
nuts, cocoa and Brazil 306
nuts 304
nux vomica 302
Oakum 306
oil cake 306
oil and other articles, the produce of American fisheries 306
oils of palm and cocoanut 303
olives 306
orange and lemon peel, not prepared 306
orange buds and flowers 303
orchil, or archil 302
ores of gold and silver 307
Orleans 301
orpiment 303
osmium 303
ottar of roses 302
oxide of strontia 303
Paintings, etc., for incorporated institutions, and not intended for sale 307
paintings of American artists 308
paintings for presentation to national institutions, etc 307
palladium 303
palm and cocoanut oil 303
palm-leaf fans 305
palm nuts and kernels 307
paper stock, crude, of every description 307
paraffin 303
parasols 304
parchment 307
pearl, mother of 307
pepper, unground 303
personal and household effects of citizens dying abroad 307
pewter, old 307
philosophical apparatus, statuary, casts, paintings, etc., for incorporated institutions, and not intended for sale 307
phosphates, for fertilizers 301–303
plants, etc., imported by Department of Agriculture or Botanical Garden 307
plants for medicinal purposes 307
plaster of paris, unground 303
platina, unmanufactured 307
platinum vases or retorts, for chemical uses 307

Duties on imports, free list—Continued. Page.
plumbago 307
polishing stones 307
poppy 303
potassa, muriate of 303
protoxide of strontium 303
pulp of grass for paper 307
pulu 307
pumice and pumice stones 307
Quinia 303
quills 307
quoits 305
Rags or waste of any kind for manufacture of paper 307
railroad ties, of wood 307
rattans 307
reeds 304
regalia, gems, statues, and specimens of sculpture, for use of societies, etc 307
rennets 302
resins, crude 304
retorts 307
rocon, or roncon 301
root flour 307
roots for medicinal purposes 304
roots imported by Agricultural Department or Botanical Garden 307
rosemary 303
rotten stone 307
Safflower 303
saffron 303
saffron cake 303
sago and sago flowers 307
salacine 302
salep, or saloup 303
sauerkraut 307
sausage skins 307
scientific apparatus for incorporated institutions, and not intended for sale 307
sculpture, for societies 307
seaweed, not otherwise provided for 307
seaweed, etc., for beds 306
seeds 492
seeds for medicinal purposes 304
seeds and seed cane, imported for Agricultural Department or Botanical Garden 307
sesame 303
sesame seed 303
shark skins 307
shells, unmanufactured 304, 307
shellfish 307
shingle bolts and stave bolts 307
shrimps 307
shrubs imported by Agricultural Department or Botanical Garden 307
silk, raw, or as reeled from the cocoon 307
waste 307
cocoons 307
silk-worm eggs 307
silver, ores of 307
sweepings of 308
bullion 305
coins 305
medals 306
skeletons 307
skins, dried, salted, etc 306, 307
skins, raw, etc 305
snails 307
soap stocks 306, 307
soda, nitrate of 303
Spanish grass 305
sparterre 307
specimens of natural history, botany, etc., imported for cabinets 308
spermaceti oil of American fisheries 306
spunk 307
statuary, etc., for societies, etc 307

Duties on imports, free list—Continued. Page.
statuary for presentation to States, etc. 307
statuary of American artists 307
stave bolts 307
storax, or styrax 303
straw, unmanufactured 308
strontia, oxides of, etc 303
subacetate of copper 303
sugar of milk 308
sugar cane, cuttings and seed of 308
sulphate of lime 303
sweepings of gold or silver 308
Tamarinds 308
Tampico fiber 308
tanning, crude articles used in 301–305
tapioca 308
tea 308
tea plants 308
teasels 308
teeth, unmanufactured 308
terra alba 308
terra japonica 308
thyme 303
tin, in pigs, bars, etc. 308
tools of trade, etc., of persons arriving in United States 308
tonquin or tonka beans 308
tortoise and other shells 308
trees imported by Agricultural Department or Botanical Garden 307
tripoli 303
turmeric 303
turpentine, Venice 303
turtles 308
types, old 308
Umbrella sticks 308
uranium, oxide of 303
Vaccine virus 304
valerian 303
valonia 303
vegetables, wax mineral 303
vegetable ivory, unmanufactured 306
Venice turpentine 303
verdigris, or subacetate of copper 303
vermicelli 306
Wafers 308
walking canes, sticks for 308
wearing apparel, professional books, tools, etc., of persons arriving in the United States 308
whalebone, unmanufactured 308
whale oil of American fisheries 306
whetstones 306
whip gut 305
wood ashes and lye of 303
woods for manufacture of paper 308
woods for cabinet making 308
works of art of American artists 493
works of art for presentation to national institutions, etc 307
worm gut 306
Yams 308
Zaffer 308

ACT OF JUNE 10, 1890.

Abandoned,
merchandise sec. 1.. 314
property sec. 29.. 325
Abandonment and relief sec. 23.. 323
Actual market value secs. 3–19.. 314–322
to include charges secs. 3–19.. 314
Ad valorem duties 322
assessment of sec. 19.. 322
duties on unusual coverings 322
to include value of covers, charges, etc., sec. 19 322
Appraisers sec. 12.. 319
assistant, revision of sec. 13.. 319
Appraisers—Continued. Page.
board of, at New York 319
duties of 319
not to engage in other business sec. 12.. 319
number of general sec. 12.. 319
place of employment of 319
political representation sec. 12.. 319
powers of sec. 16.. 321
reappraisement by general sec. 13.. 319
refusal to appear or testify before, penalty for sec. 17.. 321, 322
salary of sec. 12.. 319
Appraisement sec. 7.. 317
minimum sec. 11.. 319
penalty if same exceeds declared value, sec. 7 317
to be at current actual market value and wholesale price sec. 10.. 319
Assessment of ad valorem duties sec. 19.. 322
Baggage of persons in transit sec. 28.. 324
Board of appraisers,
decision of secs. 13, 14.. 320
appeal to Supreme Court from sec. 15.. 321
review of, by circuit court sec. 15.. 320, 321
Bond sec. 4.. 315
Bribes secs. 26, 27.. 323, 324
asking, taking, etc sec. 27.. 324
evidence concerning sec. 26.. 323
giving or offering sec. 26.. 323
penalty sec. 26.. 323
proof of 324
Burden of proof on claimant of property, sec. 21 322
Certain fees and oaths abolished sec. 22.. 322, 323
Collection of customs revenue sec. 1.. 314
Collector, appeal from decision as to dutiable charges sec. 14.. 320
Consignee deemed owner of imported merchandise sec. 1.. 314
Consignments for sale from manufacturers, sec. 8 318
Consular declaration sec. 3.. 314
contents of sec. 3.. 314
Damages, no allowance for sec. 23.. 323
Declaration,
form of sec. 5.. 315, 316
by manufacturer or owner, merchandise not actually purchased 316, 317
by owner for merchandise actually purchased 316
penalty for false statements in sec. 6.. 317
Dutiable charges, ascertainment of sec. 13.. 320
Duties to be paid sec. 14.. 320
Errors, clerical, in entries sec. 24.. 223
Evidence,
record of, to be transmitted sec. 15.. 321
production of further sec. 15.. 321
Explosives sec. 20.. 322
Exportation declarations sec. 22.. 323
penalty for false statements 323
Fees, compensation in lieu of sec. 22.. 323
Forfeitures, application for sec. 7.. 318
Fraudulent entries sec. 7.. 318
Goods, abandoned,
value of sec. 23.. 323
sale of sec. 23.. 323
Holder of bill of lading deemed consignee, sec. 1 314
Invoices,
additions to sec. 7.. 317
declaration accompanying sec. 5.. 315
importations without sec. 4.. 314
not received at date of entry sec. 5.. 315
penalty for making false sec. 9.. 318
pro forma sec. 7.. 318
requirements of sec. 2.. 314
to be in triplicate sec. 2.. 314
verified by oath sec. 5.. 315

Invoices—Continued.	Page.
verified statement in form of	315
Merchandise actually purchased....sec. 3..	314
Minimum dutiable value.....sec. 7..	318
Nonliability in appeal matters.....sec. 25..	323
Overpayments, refund of.....sec. 24..	323
Production, cost of.....sec. 8..	318
Perishables.....sec. 20..	322
Perjury.....sec. 17..	322
Permanent indefinite appropriations, sec. 24	323
Publications in series.....sec. 4..	315
Purchase, details of.....sec. 8..	318
Reappraisement, effect of.....sec. 13..	320
Record evidence to be transmitted..sec. 15..	321
Referee.....sec. 15..	321
Refunds, detailed report of.....sec. 24..	323
Revenues, laws in relation to collection of, act June 10, 1890.....	314–325
Statements, triplicate,	
to be attested.....sec. 8..	318
disposition of.....sec. 8..	318
Value,	
ascertainment of.....sec. 11..	319
definition of.....sec. 19..	322
Withdrawal from bonded warehouses, sec. 20	322

ACT OF OCTOBER 1, 1890.

	Paragraph.	Page.
Abortion, articles, drugs, medicines to cause	§ 11	370
penalty for importing	§ 12	370
proceedings	§ 13	370
Absinthe	332	346
Academies, articles for	692 free	365
Acetate of lead,		
brown	62	327
white	62	327
Acid,		
acetic	1	325
boracic	2	325
chromic	3	325
citric	4	325
pyroligneous	1	325
sulphuric	5	325
sulphuric	728 free	366
tannic	6	325
tartaric	7	325
Acids for medicinal, etc., purposes not otherwise provided for	473 free	359
Aconite	474 free	359
Acorns	321	345
Acorns, raw, etc	475 free	359
Adhesive felt	569 free	361
Advertisements, obscene. §§ 11, 12, 13		370
Agates, unmanufactured	476 free	359
Agate buttons	429	358
Agricultural seeds	286	343
products and provisions, Schedule G	247	342
Alabaster,		
manufactures of	459	357
statuary	677 free	364
Albata	188	338
Albumen	477 free	358
Albumenized papers	419	355
Albums	420	355
Alcohol, amylic	42	326
Alcoholic—		
compounds and perfumery	8	325
preparations	75	327
Ale	337	346
ginger	340	347
Alizarine, yellow, orange, green, blue, brown, black	478 free	359
assistant	36	326
Alkaline silicate	84	328
Alkalies	76	327
Alkaloids	76	327
Almond oil	661 free	363
Almonds	306	342
Alum, in crystals or ground, patent, substitute	9	325
Alumina and sulphate of	9	325
Aluminium	9, 186	325, 338
Aluminous cake	9	325
Amber	479 free	359
manufactures	459	357
oil	661 free	363
Ambergris	480 free	359
oil	661 free	363
American—		
artists, productions of	757 free	365
fisheries, products of	571 free	361
vessels, repair of	§ 9 free	368
Ammonia, carbonate, muriate, sulphate	10	325
Amylic alcohol	42	326
Anatomical preparations	707 free	365
Anchors	153	335
Anchovies	291	343
Angora goat skins	605 free	362
Andirons	161	336
Aniline,		
arseniate of	490 free	359
oil	661 free	363
salts	481 free	359
Animal carbon	511 free	361
Animals	247–251	342
for breeding	482 free	359
for exhibition	483 free	359
for racing	483 free	359
zoological collections	483 free	359
integuments of	507 free	359
of immigrants	483 free	359
Anise oil and anise-seed oil	661 free	363
Annatto	484 free	359
Anthoss oil	661 free	364
Anthracite coal	536 free	361
Antimony	187	338
ore, crude sulphide, of	485 free	359
Antiquities, collections of	524 free	360
Anvils	155	335
Apatite	486 free	359
Apparatus,		
life-saving	633 free	363
philosophical	677 free	364
Apparel,		
children's	397	353
wearing	752 free	366
Apples	297, 298	344
Appraisement of value (similitude)	§ 5	367
Argal	487 free	359
Argentine	188	338
Argol	487 free	359
Aromatic seeds	24	326
Arrack	332	346
Arrowroot	488 free	359
Arseniate of aniline	490 free	359
Arsenic and sulphide of	489 free	359
Art squares	408	354
educational stops	491 free	359
Art, works of	465	358
Art, works of	757–759 free	367
Artists, productions of American	757 free	367
Articles—		
domestic growth, manufacture, production returned without addition	493 free	359
domestic, reimported	§ 22 free	372

Articles—Continued.	Paragraph.	Page.
unenumerated	§ 4 free	367
used in dying and tanning	492	359
Artificial mineral waters	341	347
Artists' colors and water-color paints	61	327
Asbestos	459	358
Asbestos	494	360
Ashes, beet root, lye of wood, and wood	495 free	360
Asphaltum	496 free	360
Aspic oil	661 free	363
Asafetida	497 free	360
Asses' skins	605 free	362
Aubusson carpets	399	354
Axles—bars, blanks, iron or steel, parts of forgings	154	335
Axminster carpets	399	354
Azaleas	666 free	364
Bacon	310	344
Bagatelle balls	435	356
Bagging	366	350
Bags	365	350
domestic	493 free	359
Balls—bagatelle, billiard, chess, pool	435	356
Balm of Gilead	498	360
Balsams	24	326
Balsams	560 free	360
Bamboo reeds	756 free	367
unmanufactured	756 free	367
Band-iron	140	332
Bar-iron	135	332
Bark, cinchona	499 free	360
Barks, extracts of	24	325
Barks, used in tanning	560 free	361
used in manufacture of quinia	499 free	360
Barley	252	342
malt	253	342
pearled, patent, or hulled	254	342
Barrels	493 free	359
domestic	493 free	359
Bars, iron and steel, for vessels	§ 8 free	375
Baryta,		
carbonate of	500 free	360
sulphate of	51	326
Barytes	49	326
Basswood lumber	218	339
Bauxite	501 free	360
Bay-rum	334	346
Bay-water	334	346
Beads, glass	445 free	356
Bean oil	661 free	363
Beans	24, 270	326, 343
Beans	560 free	361
tonka, tonqua, tonquin	739 free	366
Bed,		
downs and feathers for	567 free	361
Bedsides	408	354
Beef	311	344
Beer	337	346
coloring	22	326
ginger	340	346
Beeswax	502 free	360
Beet-root ashes	495 free	360
Bell metal and broken bells	503 free	360
Beltings	398, 412	354, 355
Bergamot oil	661 free	363
Berlin blue	50	326
Berries	24	326
Berries	560 free	361
Bicromate of potash	69	328
Bicromate of soda	80	328
Billiard balls	435	356
Binding-twine	362	380
Bindings	398, 412	354, 355
Birds	504, 505 free	360
dressed and finished	443	356

Birds—Continued.	Paragraph.	Page.
stuffed and skins	504 free	360
Bismuth	506 free	360
Bisque ware	100	329
Bitters	332	346
spirituous	332	346
Bitumen	496 free	360
Black,		
bone	52	326
salts	685 free	364
Blacking	11	225
Blacksmiths' hammers and sledges,		
iron	156	335
steel	156	335
Bladders	507 free	360
fish	507 free	360
manufactures of	459	357
Blanc fixe	51	326
Blankets	393	352
Bleaching powder	635 free	363
Blood,		
dragon's	559 free	361
dried	508 free	360
Blooms	146	336
Blown glass	108, 109	329, 333
Blues	50	327
Blue clay	535 free	361
Blue wash	58	327
Blue, ultramarine	55	327
Boards, sawed	218, 220	339, 340
Boats, life	633 free	363
Bockings	406	354
Boiler,		
iron	138	335
tubes, flues, or stays	157	335
Bologna sausages	509 free	360
Bolt blanks	158	338
Bolting cloths	510 free	360
Bolts,		
handle	755 free	366
heading	755 free	366
iron and steel, for vessels	§ 8 free	369
shingle	755 free	366
stave	755 free	366
Bolts and bolt blanks,		
iron	158	336
steel	158	336
Bond, manufacturers' internal-revenue	§ 10	371
cigar manufacturers'	§ 35	375
of tobacco manufacturer	§ 33	375
of peddlers of tobacco	§ 28	373
collector, internal-revenue	§ 34	375
oleomargarine manufacturer	§ 41	378
opium dealer	§ 37	377
Bonded warehouse, manufacturers of goods in	§ 24	372
withdrawals from	§ 54	379
Bone,		
ash	511 free	360
black	52	325
char	13	325
dust	511 free	360
manufactures of	435, 460	356, 358
Bones	511 free	360
Bonnets, materials for	518 free	360
Book-binders' skins	456	357
Books	423	355
Books	512–516 free	360, 362
obscene	§ 11, 12, 13	370
professional	686 free	364
of tobacco manufacturer	§ 33	375
collector internal revenue	§ 34	375
oleomargarine manufacturer	§ 41	378
Boots	456	357
Boracic acid	2	325
Borate of lime and soda	14	325

	Paragraph.	Page.
Borax,		
crude	14	325
refined	14	325
Bort	557 free	358
Botanical and mineralogical specimens	712 free	365
Bottles, glass	103, 104, 336	329, 347
Box,		
chronometers	210	339
wood	756 free	357
Braces	412	353
wool	398	353
Braids	518 free	360
cotton	354	349
for hats, bonnets, and hoods	518 free	360
silk	412	353
wool	398	353
Branding and labeling foreign manufactures	§ 6	368
Brandy and other spirituous liquors	329	345
coloring for	22	326
Brass	189	338
Brazil,		
nuts	3 free	362
paste	517 free	360
pebbles	519 free	360
Breadstuffs	252-265	342, 343
Breccia	520 free	360
Brick	93, 94	328
fire	93, 94	328
Brimstone	727 free	366
Bristles	426	355
Britannia metal	676 free	364
British gum	324	345
Bromine	521 free	360
Bronze,		
casts	677 free	364
metal	190	338
powder	190	338
Broom-corn	272	343
Brooms	427	355
Brushes	427	355
Brussels carpets	401	354
Buds	24	326
Buds	560 free	361
Bulbous roots	24	326
Bulbous roots	560, 699 free	361
Bulbs	24	326
Bulbs	560, 699 free	361
Bullion	196	338
gold	522 free	360
silver	522 free	360
Bunting	395	353
Burgundy pitch	523 free	360
Burlaps	365	349
Burnt starch	324	345
Burr—		
stone	126	331
stone	723 free	365
stones	126	331
Butter	266	342
substitutes for	266	343
Button forms	428	355
Buttons	398, 429	354, 355
barrel	398	353
bone	430	356
cloth for	428	355
horn, ivory	430	356
pearl, shell	429	356
shoe	431	356
vegetable ivory	430	356
Butyric ether	25	326
Cabbages	273	343
Cabinet woods	756 free	366
Cabinets,		
of coins or medals	524 free	360
of furniture	230	350
Cables, tarred	362	450
Cacao,		
crude	542 free	360
fiber	542 free	360
leaves	542 free	360
shells	542 free	360
Cadmium	525 free	360
Cajeput oil	661 free	363
Calamine	526 free	360
Calfskins	456	357
Calomel	75	362
Camphor	15	325
Camphor	527 free	360
Candy, sugar	239	341
Canes	229	341
walking-sticks	756 free	367
Cans, tin	296	344
Caps, percussion	442	357
Carbon, animal	511 free	360
Carbonate,		
of ammonia	10	326
of baryta	500 free	360
of magnesia	34	327
of potash, crude or fused	385 free	363
of strontia	725 free	366
Carboys,		
domestic	493 free	358
glass	103	330
Card—		
boards	420	355
clothing	159	336
Cards, playing	424	355
Carpets	399, 408	354
Caraway oil	661 free	363
Casks	228	342
domestic	493 free	359
Cast-iron articles	163	336
Castor or castoreum	528 free	361
beans	284	343
oil	37	326
seed	284	343
Casts, alabaster, bronze, marble, plaster of paris	677 free	364
immoral or obscene	§§ 11, 12, 13	370
Cassada	730 free	366
Cassava	730 free	366
Cassia	713 free	365
buds	713 free	365
oil	661 free	363
vera	713 free	365
Cassiterite	209	339
Catgut	529 free	361
manufactures of	459	357
Cattle, neat	§§ 20, 21	342, 371
hides of	§§ 20, 21	342, 371
Caustic potash	70	364
soda	81	365
Cayenne pepper	326	345
Cedar wood	756 free	366
Cedrat oil	661 free	363
Cement	95	328
copper	193	338
Cerium	530 free	361
Chain or chains	164	336
Chair cane	229	340
Chalk, unmanufactured	531 free	361
preparations of, prepared, precipitated, French, red	16	325
Chamois skins	456	357
Chamomile oil	661 free	363
Champagne	335	346
Charcoal	532 free	361
Charms	100	328
Charts	423	355
Charts	512 free	360
Cheese	266	342

	Paragraph.	Page.
Chemical,		
apparatus	682 free	364
compounds	76	327
glassware	107	329
salts	76	328
vessels, and parts of	682 free	364
wood pulp	415	350
Chemicals, oils, and paints, Schedule A	1	325
Chenille carpets	399	354
Chenille goods	351	349
Cheroots	246	342
Cherry juice	339	346
Chess balls and men	435	356
Chicory root	317	345
Chicory	533	361
Children's hats	451	356
Chimneys, glass	108	330
China,		
clay	98	328
ware	100, 101	328
Chinese blue	50	326
Chip braids, plaits, and laces	518 free	360
Chip, manufactures of	460	358
Chlorate,		
of potash	685 free	364
of soda	709 free	365
Chloride of lime	635 free	363
Chloroform	17	325
Chocolate	318	345
confectionery	239	341
Chromate,		
of iron	132	333
of potash	69	328
Chrome colors	53	327
Chromic,		
acid	3	325
ore	132	331
Chronometers, box or ship's	210	339
Cider	274	333
Cigarettes, imported	246	342
domestic, how packed	§ 32	375
Cigars, imported	246	342
domestic, how packed	§ 32	374
Cinchona bark	499 free	360
Cinnamon, unground and chips	714 free	365
oil	661 free	363
Circulars, obscene	§§ 11, 12, 13	370
Citrate of lime	634 free	363
Citric acid	4	325
Citronella oil	661 free	363
Civet	534 free	361
oil	661 free	363
Clapboards	221, 222	340
Clay, china or earth	98	328
Clay pipes	468	358
Clays	535 free	357
Cliff-stone	723 free	366
Clippings, brass and copper	189, 192	338
Cloaks of wool	397	353
Cloth,		
bolting	510 free	360
brown and bleached linen	350	348
cotton	344, 349	349
crinoline	448	356
hair	448, 449	356
mohair	428	355
woolen	392	352
Clothing,		
card	159	336
ready-made	349, 396, 413	349, 353, 355
rubber	349, 413	349, 355
Cloves and clove stems	715 free	365
Coal,		
anthracite	536 free	361
bituminous	432	356
culm or slack	432	356
stores	537 free	361
Coal-tar,		
colors	18	325
crude	538 free	361
dyes	18	325
pitch	731 free	356
preparations of	18, 19	325
Coat linings of wool	394, 395	353
Cobalt	20	325
Cobalt	539 free	361
ore, of	539 free	361
oxide of	20	325
Cocculus indicus	540 free	361
Cochineal	541 free	361
Cocoa	319	345
butter or butterine	320	345
crude, fiber, leaves, shells	542 free	361
Cocoa fiber matting	464	358
Cocoanut oil	661 free	364
Cocoanuts	582 free	361
Codliver oil	38	326
Coffee	543 free	361
substitutes for	321	345
Cogged ingots	146	334
Coins	544 free	361
cabinets of	524 free	360
Coir and coir yarn	545 free	361
Coke	433	356
Collars and cuffs	372	350
Collections of antiquities	524 free	360
Collodion	21	325
Coloring for brandy	22	325
Colors	18, 49, 61	325
coal-tar	18	325
Comfits	303	344
Composition—		
metal	192	338
sheeting or yellow metal	195	338
Compounds, alcholic	8, 74	325–327
Common window glass	112	330
Confectionery	238, 239	341
Congressional Library, books for	514 free	360
Copper—		
articles of, bars, black or coarse, bottoms, braziers', cement, clippings, ingots, manufactures of, ore, pigs, pipes, plates, regulus of, rods, sheets	191–195	338
coins	544	361
composition metal	192	339
for vessels	§ 8 free	369
medals	648 free	363
old	546 free	361
subacetate of	749 free	366
sulphate	12	326
Copperas	23	325
Copying paper	419	355
Coral	459	357
Coral	547 free	361
Cordage	362	350, 352
Cordials	332	346
Cords and tassels of wool	398	353
cotton	354	349
and tassels of silk	412	353
Corduroys, cotton	350	349
Cork—		
bark, cut	434	355
bark, unmanufactured	548 free	361
carpets	369	350
wood	548	361
manufactures of	434	356
Corn	256	342
meal	257	342
Corrugated iron	142	332
Corticene	369	350
Cosmetics	77	328
Cotton	549 free	361

Cotton—Continued.	Paragraph.	Page.
bagging	365	350
boot lacings	354	349
braces	354	349
braids	354	349
carpeting	407	354
chenille and chenille goods	351	349
cloth	344–348	347, 348
clothing, ready-made	349	347
collars and cuffs	372	349
cords	354	349
corduroy	350	349
corset lacings	354	349
damask	355	349
drawers	352	349
embroideries	373	352
galloons	354	349
gimps	354	349
goods, knit	352, 353	349
goring	354	349
hemmed handkerchiefs	349	348
hemstitched handkerchiefs	373	350
hose and half-hose	352, 353	349
insertings	373	350
knit goods	352, 353	349
lace window curtains	373	350
laces	373	350
manufactures, Schedule I	342	347
manufactures of	342–355	349
neckties	349	348
pile fabrics	350	348
plushes	350	349
seed oil	39	326
shirts	352	349
stockings	352, 353	349
suspenders	354	349
table covers of chenille	351	349
thread	342, 343	347
ties, iron	140	331
trimmings	373	350
velvet	350	348
velveteens	350	348
warps and warp yarn	342	347
waste	549 free	361
wearing apparel	349, 372	350
webbing	354	349
wire	148	333
yarn	342	347
Covers	408	354
Cream nuts	584 free	362
Cream of tartar	90	328
Crinoline cloth	448	356
wire	148	333
Crockery ware	99, 100, 101	328
Croton oil	40	326
Crowbars, iron and steel	156	335
Crown glass	112	327
Crucibles	99	328
Crucible clay	535 free	361
Crude mineral substances	202	338
Cryolite	550 free	361
Cubic nitrate	709 free	365
Cudbear	551 free	361
Culm, coal	432	356
Curling stones	552 free	361
Currants, Zante or other	578 free	362
Curry and curry powder	553 free	361
Curtains, cotton lace window	373	352
chenille	351	349
Cutch	554 free	361
Cutlery	165	336
Cuttle-fish bone	555 free	361
Cyanite	625 free	361
Dairy products	266, 269	345
Damage on iron and steel, none allowed	149	335
Damask cotton	355	349
Dandelion root	321	345
Dandelion roots, raw, etc	556 free	361
Dates	579 free	362
Decorated glassware	106	330
Degras	316	344
Demijohns, glass	103	330
Dextrine	324	345
Diamonds and diamond dust	557 free	361
Dice	435	356
Discriminating duty	§ 17	371
Distilled spirits	331	345
Distilled oils	76	327
Divi-divi	558 free	361
Dolls	436	356
Dolmans, of wool	397	353
Domestic—		
articles returned, bags, barrels, carboys, casks, manufactures, products, vessels	493 free	359
Downs, bed	567 free	361
Dragon's blood	559 free	361
Drawing paper	422	355
Drawings	758 free	367
Draughts	435	356
Dress goods,		
trimmings	398	354
worsted	394, 395	353
wool	394, 395	353
Dross from burnt pyrites	133	330
Druggets	406	354
Drawback, provisions for	493	359
on tin-plate	328	346
on imported materials	§ 25	373
Drugs, such as barks, beans, berries, etc	24	325
Drugs, such as barks, beans, berries, etc., not edible, crude, etc	560 free	361
to prevent conception	§ § 11, 12, 13	370
Dutch metal	190	338
Dutch wool carpets	405	354
clippings	189	338
Duty, driscriminating	§ 17	371
Dyeing, crude articles used in	492 free	359
Dyes, coal-tar	18	326
Dye-woods, extracts and decoctions	26	326
Earthenware	99–101	328
and glassware, Schedule B	93	328
Earth or clays	98	328
Ebony wood	756 free	367
Edgings	373	350
Effects,		
household	675 free	361
personal	752 free	366
Eggs	275	343
birds', fishes', and insects'	561 free	361
silk-worms'	706 free	361
Egg yolks	276	343
Embroideries	373	350
cotton, flax, linen	373	350
silk	413	354
wool	398	354
Emery—		
grains, ground, manufactured, pulverized, refined	437	356
ore	562 free	361
Enameled ironware	171, 172	337
Engravers' diamonds	557 free	360
Engravings	423	355
Engravings	512 free	360
Envelopes, paper	421	355
Epaulets	196	338
Epsom salts	34	326
Ergot	563 free	361
Essences, fruit	25	326
Essential oils	76	327

	Paragraph.		Page.
Etchings	423, 514		356, 360
Ether of all kinds, fruit, spirits of nitrous, sulphuric	25		325
Excrescences	24		326
Excrescences, not edible, crude, etc	560	free	361
Exhibition—			
articles, paintings, photographs, statuary, for	758, 759	free	367
Explosive substances	438–440		356
Expressed oils	76		327
Extract—			
of annatto	484	free	359
of hemlock and other barks used in tanning	26		326
of indigo	29		326
of licorice	33		326
of madder	639	free	363
of meat	313		344
and decoctions	26		327
of opium	47		326
of orleans	484		359
of rocoa	484	free	359
of roucou	484	free	358
of safflower	694	free	365
saffron	694	free	365
sumac	26		326
Extracts, other	26		326
Eye-glasses	119		330
Fans, palm-leaf	564	free	361
Farina	565	free	361
Farm and field products	270–283		342, 343
Farmers selling tobacco	§ 27		373
Fashion plates	566	free	361
Feathers	443		356
bed	567	free	361
dusters	427		355
Feldspar	568	free	361
Felt, adhesive, for sheathing vessels	569	free	361
carpeting	406		354
Felt and felt fabrics	396		353
Fence wire rods	147		334
Fennel oil	661	free	363
Fibers	592–597	free	362
Fibrin	570	free	361
Figs	300		344
Filberts	307		344
Files and file blanks			336
Filtering paper	419		355
Fine-art societies or institutions,	677, 692, 758, 759	free	367
Fire—			
arms	169, 170		337
firearms	702	free	365
brick	93, 94		325
crackers	438		356
wood	755	free	366
Fish	291, 296, 571		361
bait	572	free	361
bladders	507	free	360
cans	296		343
fresh	571	free	361
frozen	293		344
frozen	571	free	361
glue	27		326
herrings	294		344
in cans	295		344
mackerel	292		343
oil	46		326
pickled	292		343
salmon	292		343
shell and shrimps	703	free	365
skins	573	free	362
smoked, dried, salted, or pickled	293		344
sounds	507	free	360
Fisheries, products of American	571	free	361
Flat irons	135		331
Flannels	393		352
Flax,			
brown and bleached linen cloth	350		349
carpeting	407		354
embroideries	373		350
gill-netting	367		350
hackled	358		349
hemp and jute	356–374		349, 350
hemp and jute, and manufactures of, Schedule J	356		350
insertings	373		350
laces	373		350
linen hydraulic hose	368		350
manufactures of	374		350
nets	367		350
not hackled	357		349
oil-cloths, etc	369		350
or hemp tow	359		350
seed	385		343
oil	41		326
seines	367		350
straw	356		350
wearing apparel	372		350
Flints, flint, and flint stones	574	free	362
Flint glassware	105		329
Floats	168		337
Flocks, woolen	389		352
Floor matting, vegetable	464		358
Floss, silk	410		354
Flour,			
rye	263		342
sago	695	free	365
wheat	265		343
Flowers	24		325
Flowers, crude, etc	560	free	361
Flues, boiler	157		335
Fluted glass	114		330
Foreign manufactures, branding and labeling same	§ 6		368
Foreign vessels	§§ 18, 19		369
Foreign coin, to be estimated quarterly	§ 52		379
Forged iron	139		331
Forgings of iron or steel	139, 820		335
Forms for buttons	428		356
Fossils	576	free	362
Fowls, land and water	505	free	360
Free list	§ 2		359
Free stone	127, 128		331
Fringes	398, 412		354
Fruit and nuts			344
essences	25		328
ethers	25		328
juice	339		346
oils	25		326
plants	577	free	362
preserved	304		344
Fulminates and fulminating powders	439		356
Fur	444		356
articles of	461		356
hats	451		356
hatters'	451		366
skins of all kinds, not dressed	588	free	362
undressed	587	free	362
Furniture, cabinet	230		340
Fusel oil	42		327
Galloons,			
cotton	354		349
metal	196		338
silk	412		353
wool	398		353
Galvanized iron	143		331
Gambier	589	free	362

	Paragraph.	Page.
Garden seeds	286	343
Garments, outside	397	353
Gas-retorts	102	329
Gelatine	27	326
German silver	188	338
Gilead, balm of	498 free	360
Gill-netting	367	350
Gimps of wool	398	353
cotton	354	349
Ginger,		
ale and beer	340	346, 347
cordial	336	346
root	716 free	365
wine	336	346
Glass and glassware,		
beveled, enameled, etc	118	330
blown	108, 109	329
bottles	103, 104	329
bottles, etc., filled	104	329
broken	590 free	362
carboys	103	329
chemical	107	329
colored	103	329
common window	112	329
crown	112	329
cut, engraved, etc	111, 118	329
cylinder	112	329
decanters	111	329
demijohns	103	329
disks	591 free	329
flint	103, 104, 105	329
lime	103, 104, 105	329
lenses	120, 121	330
looking-glass plates	116, 119	330
manufactures of	108	329
mirrors	116, 117, 118, 122	330
not cut, engraved, etc	105	329
old	590 free	362
obscured or ground	114, 118	330
opal	110	329
plate	114, 115, 116	330
plates or disks	591 free	362
porcelain	110	329
silvered	116, 117, 118	330
spectacles and eye-glasses	119, 121	330
rough-cut, etc	591 free	362
stained	118	335
vials	103	329
window	112, 118, 122	329, 330
stained or painted	122	330
Glassware	103–111	329
chemical	107	329
chimneys	108	329
decorated	105, 106	329
flint and lime	103, 104, 105	329
painted	111	329
pressed	105	329
Glaziers' diamonds	557 free	361
Gloves, kid and leather	458	357
Glucose or grape sugar	240	342
Glue	27	326
fish or isinglass	27	326
stock	606 free	362
Glycerine, crude and refined	28	326
Goat skins	456	357
Angora	605 free	362
Gold,		
articles of	223	339
beaters' molds	598 free	362
skins	598 free	362
bullion	522 free	360
coins	544 free	361
leaf	197	338
medals	648 free	363
ore	667 free	364
pens	205	338
size	56	327
Gold—Continued.	Paragraph.	Page.
sweepings	729 free	366
Goods in bond	§ 50	378
Goods, product of convict labor, importation prohibited	§ 51	379
Goring, silk	412	353
Gorings, wool	398	353
Grain bags	365	350
Granadilla wood	756 free	366
Granite	127, 128	330
Grape sugar or glucose	240	341
Grapes	299	344
Grass,		
articles	518 free	360
grasses and fibers	592–597 free	362
manufactures	460	357
Grasses	597 free	362
Grease	599 free	362
grease from wool	316	344
Grindstones	129	331
Guano	600 free	362
Gum	24	327
crude, etc	560 free	361
British	324	345
resin	24	327
resins, crude	560 free	361
substitute	324	345
Gun	170	337
barrels	146	334
blocks	223	340
powder	440	356
wads	446	356
Gunny—		
bags	601, 670 free	362
cloth	366	350
cloth	601, 670 free	362
Gut, cat, whip, worm	529 free	360
Gutta-percha	603 free	362
manufactures	461	358
Guts, salted	602 free	362
Gypsum, ground	97, 680	328, 362
Hair	604 free	362
alpaca	375	352
animals'	391	351
animals', unmanufactured, etc	604 free	362
cattle	604 free	362
cloth	448, 449	356
curled, for beds and mattresses	450	356
goat	375	351
horse	604 free	362
human	447	356
human, manufactured, etc	604 free	358
pencils	427	355
seating	449	356
wood sticks	756 free	367
Hams	310	344
Hammers and sledges	156	335
Handkerchiefs,		
hemmed	349	348
hemstitched	373	350
flax, jute, or hemp	373	350
Handle-bolts	755 free	366
Hangings, paper	422	355
Hard rubber manufactures	461	358
Hard wood of various kinds, unmanufactured	756 free	367
Harness—		
of immigrants	483 free	357
Hassocks	408	354
Hat bodies of fur	451	356
Hats	451	356
materials for	518 free	360
wool	393	352
Hatters'—		
furs	444	356
plush	469	358
Hay	277	343
Head-nets	398	353

Heading—	Paragraph.	Page.
blocks	223	340
bolts	755 free	366
Hemlock bark, extract of	26	325
Hemlock lumber	218	339
Hemp (see Flax)	360	349
carpeting	363	349
hackled	360	350
line of	360	350
manufacturers of	371	350
seed	699 free	365
oil	43	326
tow of	359	350
Herbs	24	325
Herbs, crude, etc	560 free	361
Herrings	294	343
in oil	46	326
Hide,		
cuttings	606 free	362
rope	607 free	362
Hides	605 free	362
reciprocity provisions	§ 3	370
Hinges and hinge-blanks	158	336
Hob-nails	174	337
Hogs	249	342
Hollow-ware	163	336
Hones	608 free	362
Honey	278	343
Hoods, materials for	518 free	360
Hoofs	609	362
Hoop-iron	140	332
Hoops, iron	140	332
Hop—		
poles	755 free	366
roots	610 free	362
Hops	279	343
Horse—		
shoe nails	174	337
shoes, wrought	176	337
Horses	247	342
for breeding purposes	482 free	359
Horn,		
manufactures of	460	358
strips and tips	611 free	362
Horns, and parts of	611 free	362
Hose,		
linen hydraulic	368	350
cotton	352, 353	349
Hosiery	352, 353	349
Household effects	675 free	364
Hubs for wheels	223	340
Human hair	447	356
unmanufactured, etc	604 free	362
Hydriodate of potash	71	327
Ice	612	362
Images, obscene	§§ 11, 12, 13	370
Immoral articles, casts, instruments	§§ 11, 12, 13	370
Implements, professional	686 free	364
India rubber	613 free	362
manufactures	460, 461	358
milk of	613 free	362
Indian peltries	674 free	364
Indians, goods and effects of	674 free	364
Indigo	29	326
Indigo	614 free	362
carmined	29	326
extracts of	29	326
Indurated fiber wares	461	358
Ingots, steel and cogged	146	333
Ingrain carpets	404	354
Ingrain two-ply carpets	405	354
Inks and ink powders	30	326
Insects, dried	24	325
crude, etc	560 free	361
Insertings, cotton, flax, linen	373	350
Instruments—		
philosophical	677 free	364
professional	686 free	364
Integuments of animals	507 free	359
Internal-revenue:		
bond to be given by cigar manufacturers	§ 35	375
books to be kept by oleomargarine manufacturers	§ 41	376
cigars and cigarettes, how to be packed	§ 32	374
fortification of sweet wines	§§ 42–49	376, 378
prescribing packages for manufactured tobacco	§ 31	374
repealing certain special taxes	§ 26	373
removing all tobacco restrictions from farmers	§ 27	373
regulations concerning peddlers of tobacco	§ 28, 29	373
reducing tax on tobacco and snuff	§ 30	374
record books to be kept by tobacco manufacturers	§ 33	375
record books to be kept by collector	§ 34	375
special tax year	§ 53	379
tax and regulation on opium	§§ 36–40	375
withdrawal of dutiable articles for repair of American vessels	§ 9	369
Inventions, models of	652 free	363
Iodate and iodide of potash	71	327
Iodine, crude	615 free	362
resublimed	31	326
Iodoform	32	326
Ipecac	616 free	362
Iridium	617 free	362
Iron,		
angles	137	331
articles, cast	160, 161, 162, 163	336
articles of	215	339
axles	154	335
parts of	154	335
forgings	154	335
band	140	333
bar	135, 136	331
bars	136	331
beams	137	332
billets	136	332
blacksmiths' hammers and sledges	156	335
blooms	136	332
boiler	138	332
boiler tubes, flues, or stays	157	335
bolts and bolt-blanks	158	335
bolts and other metal manufactures for vessels	§ 8	369
brads, cut	177	337
building forms	137	332
car-truck channels	137	332
castings of	160, 161, 162, 163	336
chain or chains	164	336
channels	137	332
chromate of	132	332
columns and posts	137	332
cotton ties (hoop iron)	140	333
crowbars	156	335
cut nails and spikes	173	337
damage allowance prohibited	149	335
deck and bulb beams	137	332
flat rails	141	332
forged	139	332
forgings	139	333
girders	137	332
hatters' irons	161	336
hoop	140	333
hoops	140	333
joists	137	332

Iron—Continued.	Paragraph.	Page.
ketledge	134	332
loops	136	332
limitation of duty	151	335
malleable, castings	162	336
nuts	176	337
ore	133	331
manganiferous	133	331
pigs	134	331
pipe, cast	160	336
plate	138, 143, 144, 145	333
railway bars	141	332
railway fish plates	181	337
rivets	182	337
rods	136, 147	334
rods for rivets, screws, nails, and fence wires	147	334
rolled	135, 136, 144	334
round, in coils or rods	136	331
scrap	134	331
scroll	140	332
sheet	142, 143, 144	333, 334
sheets	143	333
skelp	138	332
slabs	136	331
spikes	173	337
sprigs, cut	177	337
structural shapes	137	331
sulphate of	23	325
sulphuret of	133	331
TT, columns and posts	137	331
tacks, cut	177	337
taggers	142, 143, 145	333
tee rails	141	332
track tools	156	336
washers	176	337
wedges	156	335
wrought, for ships	153	335
wrought, horse-shoe nails	174	337
wrought, nails	174	337
wrought, pipes	157	335
wrought, tubes	157	335
Isinglass, or fish glue	27	326
Istle	592 free	362
Italian cloths	394, 395	353
Ivory,		
drop black	52	327
vegetable	618 free	363
manufactures	435, 462	356, 358
Jackets, woolen	397	353
Jalap	619 free	363
Japans	56	327
Japanned calf-skins	456	357
Jasmine oil	661 free	363
Jellies	303	344
Jet	620 free	363
manufactures of	459	357
Jewelry	452, 453, 454	357
Joss light or stick	621 free	363
Juglandium oil	661 free	364
Juice,		
fruit	339	346
lemon, or sour-orange	631	363
lime	631 free	363
Juniper oil	661 free	364
Junk, old	622 free	363
Jute	593 free	363
bags, for grain	365	349
bagging	366	349
burlaps	364	349
butts	594 free	362
carpeting	363	349
manufactures of	374	349
yarn	361	349
Kainite	625 free	363
Kangaroo skins	456	357
Kaoline	98	328
Kelp	623 free	363

	Paragraph.	Page.
Ketledge, iron	134	331
Kernels, palm-nut	586 free	363
Kid-skins	456	357
Kieserite	624 free	366
Kirschwasser	332	346
Knit goods—		
cotton or linen	352, 353	349
silk	413	354
worsted or woolen	392	352
Knitting-machines, cotton goods made on	352, 353	349
Knives—		
pen	165	336
pocket	165	336
table	167	337
Knots, metal	196	338
Kryolith	550 free	363
Kyanite	625 free	363
Lac—		
spirits	627 free	363
sulphur	727 free	366
Lac dye,		
button, crude, seed, shell, stick	626 free	363
Lace window-curtains, cotton	373	350
Laces,		
cotton, flax, linen	373	350
for hats, bonnets, and hoods	518	360
metal	196	338
silk	413	354
wool	398	353
Lactarine	628 free	363
Lahn	737 free	366
Lambskins	456	359
Lame	737 free	366
Lampblack	52	326
Lance-wood	756 free	346, 367
Lard	314	345
Last blocks	223	340
Lastings	428	355
Laths	224	340
Laudanum	47	326
Lava	629 free	363
Lead	199, 200, 201	338
acetate of	62	327
articles of	215	339
dross	199	338
nitrate of	64	327
ore	199	338
products	62–67	327
red	66	327
type-metal	208	339
white	67	327
Leaf,		
bronze or Dutch metal	190	338
gold	197	338
silver	198	338
tobacco	242	342
Leather	455–458, 461	357, 358
bend or belting	455	357
book-binders' calf-skin	456	357
boots and shoes	456	357
calf-skins	456	357
chamois skins	456	357
for uppers or vamps	457	357
gloves	458	357
japanned calf-skin	456	357
kangaroo skins	456	357
manufactures	455–458, 461	357, 358
morocco	456	357
sheep and goat skins	456	357
sole	455	357
Leaves	24	326
crude, etc	560 free	361
Leeches	630 free	363
Lees crystals	91	329
Lemon,		
grass oil	661 free	363

	Paragraph.	Page.
Lemon—Continued.		
juice	631 free	363
oil	661 free	363
peel	305	344
Lemons	301	344
Lemonade	340	346
Lenses	120, 121	330
rough-cut, etc	591 free	363
Letter-press copying paper	422	355
Libraries or parts of	516 free	360
Library, Congressional	514 free	360
Lichens	24	326
crude, etc	560 free	361
Licorice,		
juice	33	326
paste or roll	33	326
root	632 free	363
Life-boats and life-saving apparatus	633 free	363
Lignum-vitæ	756 free	366
Lily of the valley	666	364
Lime	96	328
borate of	14	325
chloride of	635 free	363
citrate of	634 free	363
juice	631 free	363
sulphate	680 free	364
Limes	301	344
oil of	661	363
Limestone	127, 128	331
Linen—		
brown and bleached	350	349
cloth	371	350
collars and cuffs	372	350
embroideries	373	350
hemstitched handkerchiefs	373	350
hydraulic hose	368	350
insertings	373	350
laces	373	350
manufactures of, embroidered	373	350
neck rufflings	373	350
Linoleum	369	350
Linseed	285	343
oil	41	326
Liquors	330, 332, 336	346
Literary societies and institutions	515, 692	360, 365
Litharge	63	327
Lithographic stones	636 free	363
prints	420	355
for societies, etc	515 free	360
Lithographs	420	355
Litmus	637	363
Loadstones	638	363
Logs	754	366
Logwood extracts	26	326
Longitudinal ribs for fence wire	147	334
Looking-glass plates	117	330
Lumber	218, 220	340
hard wood	220	340
for vessels	§ 8 free	369
Macaroni	258	342
Mace	717 free	365
oil	661 free	363
Machinery for repair	§14 free	371
patterns	652 free	363
Mackerel	292	343
Madder and Indian madder	639 free	363
Magnesia, calcined, carbonate of, medicinal, sulphate of	34	326
Magnesite	640 free	363
Magnesium	641 free	363
Magnets	642 free	363
Mahogany wood	220	339
rough	756 free	366
Maine, products of forests of	§§ 15, 16 free	371
Maize	256	342
Malacca joints, India	756 free	367
Malleable iron castings	162	336
Malt extract	338	346
Manganese, ore, oxide	643 free	363
Manila	595 free	362
binding twine	362	380
cable and cordage	362	380
for vessels	§ 8 free	368
manufactures of	371	349
Manna	644 free	363
Mantels	130	331
Manufactures of—		
aluminum	215	339
alabaster	459	357
amber	459	357
asbestos	459	357
bladders	459	357
bone	460	358
cat-gut	459	357
china and earthenware	99–101	329
chip	460	358
copper	215	339
cork	434	356
coral	459	357
cotton	342–355	347–349
flax, jute, or hemp	356–374	349
fur	461	358
glass	103–122	329
gold	215	339
grass	460	358
gutta-percha	461	358
hard rubber	461	358
horn	460	358
human hair	447 free	358
unmanufactured, etc	604 free	362
India rubber	460	358
indurated fiberware	461	658
iron and steel	132–215	332–339
ivory	462	358
jet	459	357
jewelry	452–454	357
lead	62–67, 200, 201, 208, 215	339
leather	455–458, 461	357
marble	123–125	331
metals	215	339
mother-of-pearl	462	357
miscellaneous manufactures of metal	186–215	338, 339
nickel	203, 215	338, 339
osier	459	358
palm-leaf	460	358
paper	416–425	356
papier-maché	461	358
paste	459	358
pewter	215	339
platinum	215	339
shell	462	358
silk	409–414	355
silver	215	339
slate	130, 131	331
spar	459	357
straw	460	358
stone	128	331
tin	143	331
tobacco	242–246	342
unenumerated	§ 4	366
vegetable ivory	462	358
vulcanized India rubber	461	358
wax	459	358
weeds	460	358
whalebone	460	358
whip-gut	459	358
willow	459	358
wood	216–230	338, 339
wool	391–408	352, 354
worm-gut	459	361
zinc	212, 213, 214, 215	339
Manufacturing purposes, acids	473 free	359

	Paragraph.	Page.
Manure, substances used for, and manures	511, 600 free	362
Manuscripts	645 free	363
Maple-sugar bounty	231–237	341
Maps	423	356
printed more than 20 years	512 free	360
Marble	123–125	331
manufactures of	436	356
paving-tiles	124	331
slabs	124	331
Marking or branding, etc	§ 6	368
Marrow	646 free	363
Marsh-mallows	647 free	363
Masks	463	358
Matches	441	356
Mats	408, 464	358
floor	575 free	358
Matting, floor	464	358
Chinese	575 free	362
Meat, extract of	313	344
products	310–316	344
Meats, prepared or preserved	312	344
Medals	648 free	363
cabinets of	524 free	360
Medicinal acids	473 free	358
Medicinal preparations	74–77	327
Meerschaum	649 free	363
Melada	726 free	366
concentrated	726 free	366
Men's hats	451	356
Merchandise taken from wrecks	§ 23	372
Merchandise on board	§ 50	378
Merchandise on board, duty to be paid on weight at withdrawal	§ 50	378
Merchandise in sunken vessels	§ 23	372
Mercurial preparations	75	327
Metal,		
bronze or Dutch	190	338
manufactures	215	338
threads	196	337
type	208	338
yellow or sheathing	189	338
unwrought	202	337
bells, broken	503 free	356
Metals and manufactures of, Schedule C	132	332
Mica	202	337
Milk	268, 269	343
condensed	269	342
of India rubber	613 free	362
sugar of	269	342
Mill—		
cranks	153	335
irons	153	335
stones	126	330
stones unmanufactured, etc	723 free	365
Mineral—		
orange	65	328
substances, crude	202	338
substances, etc., not advanced in value	651 free	363
waters	341	347
waters, not artificial	650 free	333
wax	751 free	366
Mineralogical specimens	712 free	364
Minerals, crude	651 free	363
Mirrors, pocket and other	122	331
Miscellaneous manufactures		358
Models	652 free	363
Mohair cloth	428	355
Molasses	726 free	343
Molds, gold-beaters'	598 free	362
Monumental stone	128	331
Morphia, and salts of	35	326
Morphine, and salts of	35	326
Moquette carpets	399	354
Morocco, skins for	456	357
Mosses	653 free	361
Mother-of-pearl	462	358
not sawed, etc	673 free	364
Mule shoes, wrought	176	337
Mules	247	342
Mungo, woolen	389	352
Municipal corporations	757	367
Munjeet	639 free	363
Mushrooms	271	343
Musk	654 free	363
Muriate of potash	685 free	364
Muskets	169	337
Mustard	325	345
Mutton	311	344
Myrobolan	655 free	363
Myrtle sticks	756 free	367
Nails	174	337
hob and horseshoe	174	337
wire	175	337
wrought iron or steel	174, 175	337
Natural history specimens	712 free	365
Neat cattle	§§ 20, 21	371, 372
hides of	§§ 20, 21	371, 372
Neck-ties	349	348
Needles	178, 179	337
Neroli oil	661 free	364
Nets, flax	367	350
Newspapers	657 free	363
Nickel	203, 667	362
Nickel	667 free	364
articles of	215	339
Niter cake	85	326
Nitrate,		
cubic	709 free	365
of soda	709 free	365
of lead	64	328
of potash, crude	685 free	364
refined	72	328
Nitrous ether, spirits of	25	323
Nonenumerated articles	§ 4	368
Nursery stock	282	343
Nutgalls	24	326
crude, etc	560 free	361
Nutmegs	718 free	365
Nuts	158, 306–309	344
and washers	176	337
Brazil	583 free	361, 362
cocoa	582 free	361, 362
cream	584 free	361
of all other kinds	309	344
palm	585 free	361
Nux vomica	658 free	363
Oakum	659 free	363
Oar blocks	223	340
Oatmeal	260	342
Oats	259	342
Obscene advertisements, etc	§§ 11, 12, 13	370
Ocher and ochery earths	54	327
Oil	36, 46	326
almond, amber, ambergris, aniline, anise, anise-seed, anthoss, aspic, bene, bergamot, cajeput, carraway, cassia, cedrat, chamomile, cinnamon, citronella, civet, cocoanut, fennel, jasmine, juglandium, juniper, lavender, lemon, limes, mace, neroli, nut oil, orange flower, origanum, palm, roses, rosemary, sesame, sesamum-seed, spermaceti, thyme, valerian	661 free	363
cake	660 free	363
castor	37	326

Oil—Continued.	Paragraph.	Page.
cloth, etc	369	350
cod-liver	38	326
cotton-seed	39	326
croton	40	326
fish	46	326
of American fisheries	661 free	364
flaxseed	41	326
fruit	25	325
fusel	42	326
herring	46	326
hempseed	43	326
linseed	41	326
olive	44	326
unfit for eating, etc	661 free	364
peppermint	45	326
poppy-seed	41	326
rape-seed	43	326
seal	46	326
seeds	285	343
soluble	36	326
whale	46	326
of American fisheries	661 free	364
Oils	25, 36–45, 76	327
distilled, essential, expressed, rendered	76	327
for dressing leather or wire drawing	599 free	362
for manufacturing, etc., purposes, and of American fisheries	661 free	364
fruit	25	326
of vitriol	5	326
soluble	36	326
Oleomargarine	§ 41	376
Olives	662 free	364
Onions	280	343
Opal glassware	110	331
Opium,		
aqueous extract of	47	326
crude	48	326
not adulterated, etc	663 free	364
for smoking	48	326
internal tax and regulations	§§ 37–39	375, 376
liquid preparations of	47	326
other preparations of	47, 48	326
tincture of	47	326
Optical instruments, disks for	591 free	362
lenses for	120, 121	336
rough-cut, etc	591 free	362
Orange,		
flower oil	661 free	364
mineral	65	327
oil	661 free	363
peel	305	344
not preserved, etc	664 free	364
sticks	756 free	368
Oranges	301	344
Oranges, lemons, and limes, duty on boxes	301	344
Orchids	666 free	364
Orchil	665 free	364
liquid	665 free	364
Ore,		
antimony	485 free	359
chromic	132	331
cobalt	539 free	361
copper	191	338
emory	562 free	361
gold	667 free	364
iron	133	331
lead	199	338
manganese	643 free	363
manganiferous	133	331
nickel	667 free	364
silver	667 free	364
tin	209	339
not otherwise provided for	736 free	367
Organzine, silk	410	354
Origanum oil	661 free	364
Orleans or rocou	484 free	359
extracts	484 free	359
Ornaments	100	329
wool	398	353, 354
Orpiment	489 free	359
Osie,		
articles of	459	358
for ornamenting hats, etc	518 free	360
manufactures	459	358
prepared	459	358
Osmium	668 free	364
Ottar of roses	661 free	364
Ox shoes, wrought	176	337
Oxide,		
of cobalt	20	325
of manganese	643 free	363
of strontia	725 free	365
of uranium	746 free	366
of zinc	60	327
Packages for manufactured tobacco	§ 31	374
Paddy	261	342
Paintings	465	358
for societies, etc	677, 757–759 free	364–365
Paints	49–61	326–327
Palings	225	340
Palladium	669 free	364
Palms	666 free	364
Palm-leaf,		
articles	460	358
fans	564 free	361
suitable for making hats, etc	518 free	360
Palm nuts	585 free	362
kernels	586 free	362
oil	661 free	364
Pamphlets	423, 513	356, 360
Paper	416–425	355
drawing	422	355
envelopes	421	355
for fireboards	422	355
for screens	422	355
hangings	422	355
manufactures of	421–425	355
old	670 free	364
sheathing	416	355
stock	670 free	364
Paper,		
albumenized and sensitized	419	355
albums	420	355
books	423	355
cardboards	420	355
copying	419	355
etchings, map charts, etc	423	355
filtering and letter-press copying	419	355
lithographic prints	420	355
lithographic prints for societies	515 free	360
pamphlet and engraving	423	355
photographs	423	355
playing cards	424	355
printing	417, 418	355
silver	419	355
surface-coated	420	355
tissue	419	355
writing and drawing	422	355
Papers, obscene	§§ 11, 12, 13	370
Papier maché	461	356
Paraffine	671 free	364
Parasol sticks	471	358
unmanufactured, etc	756 free	367
Parasols and parts	470	358
Parchment	672 free	364
Parian ware	100, 101	328
Paris white	59	327

	Paragraph.	Page.
Partridge sticks	756 free	367
Paste, Brazil	517 free	360
Peanuts, or ground beans	308	344
Pearl, mother of	678 free	364
Pearl buttons	429	356
Pearls	453	357
Peas, prepared or preserved	281	343
dried	281	343
green	281	343
split	281	343
Pebbles for spectacles	519 free	360
Peddlers of tobacco	§§ 28, 29	373
Peel,		
lemon	664 free	364
orange	664 free	364
Peltries, Indian	674 free	364
Penholders and parts thereof	205	338
Penknives	165	336
Pencils	466, 467	356
hair	427	355
Pens, metallic	204	338
Pepper	326	345
unground	719 free	356
Peppermint oil	45	326
Percussion caps	442	356
Periodicals	657 free	363
how distributed	657 free	363
Perfumery	8	325
Personal effects	675, 752 free	366
Pewter,		
manufactures of	215	338
old	676 free	364
Philosophical apparatus, instruments, preparations, societies, and institutions	677 free	364
Phosphates	678 free	364
Phosphorus	68	327
Photographs	423	355
printed more than 20 years, and for educational purposes, etc	512, 758, 759 free	360, 367
Photographic pictures for exhibition	758, 759 free	367
Pickets	225	340
Pickles	287	343
Pipe,		
bowls	468 free	358
cast-iron	160	336
Pipes	468	358
clay	468	358
iron or steel	157	335
Pimento	720 free	365
sticks	756 free	367
Pins	206	338
Pistols	170	337
Pitch	731 free	366
Burgundy	523 free	361
Placques	100	327
Plaits for hats, bonnets, and hoods	518 free	360
Planking, ship	755 free	366
Planks, deal, etc	218	339
Plants	282	343
for U. S. Department of Agriculture or Botanical Gardens	679 free	364
fruit	577 free	361
Plaster of paris	680 free	328, 364
Plate glass	114–118	331
polished	115, 119	331
Plates,		
fashion	566 free	361
lithograph, steel, engraved, stereotype	180	337
Platina	681 free	364
Platinum	682 free	364
articles of	215	339
Playing cards	424	355
Plumbago	683 free	364
Plums	299	344
Plush (hatters'), silk	350, 469	358
Plushes,		
wool	396	348, 354
silk	411	354
Pocketknives	165	336
Poles, hop	755 free	366
Polishing stones	684 free	364
Pool balls	435	356
Poppy oil	41	326
Poppy seed	285	343
Porcelain ware	100, 101, 110	328
Pork	311	344
Porter	337	346
Posts	223	340
Potash,		
bichromate of	69	327
carbonate of, crude or fused	685 free	364
caustic	70	327
chlorate of	685 free	364
chromate of	69	327
hydriodate of	71	327
iodate and iodide of	71	327
muriate of	685 free	364
nitrate of, crude	685 free	364
refined	72	327
prussiate of, red	73	327
yellow	73	327
sulphate of	685 free	364
Potatoes	283	343
Poultry	315	345, 346
Powder,		
bleaching	635 free	363
bronze	190	338
gun	440	356
fulminating	439	356
ink	30	326
Precious stones	454	357
imitations	454	357
rough, uncut, and unset	557 free	361
Preparations, medicinal	74–77	327
of coal tar	19	325
Printed matter	420	355
Printers' ink	30	326
Products of forests of Maine	§§ 15, 16	371
Professional implements	686 free	364
instruments	686 free	364
Proprietary preparations	75	328
Proto-oxide of strontian	725 free	365, 366
Prunes	299	344
Prune juice and wine	339	346
Prussian blue	50	326
Prussiate of potash, red and yellow	73	327
Pulp, paper, and books, schedule M	415–425	355
Pulp, wood	415	355
Putty	59	327
Pulu	687 free	365
Pumice	688 free	365
stone	723 free	365
Pyrites	133	332
Pyroxyline, compounds	21	326
Quicksilver	207	339
colors	57	327
Quills	689 free	365
Quinia—		
barks used in manufacture of	499	360
salts of	690 free	365
sulphate of	690 free	365
Quoits	552	361
Rags	691 free	365
woolen	389	352
Railroad ties	755 free	366

	Paragraph.	Page.
Railway—		
bars, iron or steel	141	332
fish plates	181	337
Raisins	302	344
Rape-seed	699 free	665
oil	43	326
Rasps	169	337
Ratafia	332	346
Rattan braids, plaits, laces, etc	518 free	360
Rattan mattings	464	358
Rattans	229	367
unmanufactured	756 free	367
Razors	165	337
Reciprocal trade	§ 3	367
Records of tobacco manufacturer	§ 33	375
collector internal revenue	§ 34	375
oleomargarine manufacturer	§ 41	376
Red lead	66	327
Reeds and bamboo	756 free	367
Reeds, wrought or manufactured	229	340
Regalia, gems, etc	692 free	465
Regulus of antimony	187	338
Re-importation of articles	§ 22	372
Religious societies and institutions	677, 692	364, 365
Rendered oils	76	327
Rennets	693 free	365
Repair, machinery for	§ 14 free	371
Repealing section	§ 55	379
Residuum from burnt pyrites	133	330
Resins, gum and medicinal	24	326
crude, not edible, etc	560 free	361
Retorts	682 free	364
gas	102	327
Rice, and rice-flour and meal	261	342, 343
Rifles	169	337
Rivets, iron	182	337
Rochelle salts	92	326
Roucou, extracts of	484 free	359
Rope,		
ends	670 free	364
hide	607 free	362
waste	670 free	364
Roofing slate	131	332
Root,		
arrow	488 free	358
dandelion	321	345
dandelion, unground	556 free	361
ginger	716 free	365
licorice	632 free	363
Roots	24	326
bulbous	699 free	365
for dyeing, crude, etc	560 free	361
hop	610 free	362
Rosemary oil	661 free	364
Roses, ottar of	661 free	364
Rosewood	220	340
unmanufactured, etc	756 free	366
Rotten-stone	723	364
Round iron	135	332
in coils	136	332
Rubber	460, 461	358
clothing	349, 413	837, 355
crude, etc	613 free	362
Ruchings	373	350
silk	413	354
Rufflings	373	350
silk	413	354
Rugs	408	354
Rum, bay	334	346
Rye	262	342
flour	263	342, 343
Safflower, etc	694 free	365
Sage	326	345
Sago	695 free	365
Saleratus	80	328
Salacine	696 free	365
Salmon	292	343
Sal-soda	83	326
Saloup	700	365
Salt	322	345
black	685	364
cake	85	328
epsom	34	326
morphia	35	326
of quinia	690 free	365
Rochelle	92	328
Saltpeter,		
crude	685 free	364
refined	72	327
Sand	723 free	365
Sandstone	127, 128	331
Santonine	78	328
Sardines	291	343
Satin white	51	327
Satinwood	220	340
unmanufactured, etc	756 free	366
Sauces	287	343
Sauer-krout	697 free	365
Sausage,		
Bologna	509 free	360
skins	698 free	365
Saws, back, circular, crosscut, drag, hand, mill, pit	183	337
Saw plates, steel	152	335
Saxony carpets	400	354
Scientific apparatus, instruments, preparations for societies and institutions	677 free	364
Scrap iron and steel	134	332
Screens	408	354
paper for	422	355
Screws	184	337
wire rods	147	335
Scroll iron	140	332
Sculpture, specimens of	677 free	365
Sea weed	653 free	363
Seal oil	46	326
Seed,		
agricultural	286	343
all other	286	343
anise	699 free	365
canary	699 free	365
caraway	699 free	365
cardamon	699 free	365
castor	284	343
coriander	699 free	365
cotton	699 free	365
cummin	699 free	365
fennel	699 free	365
fenugreek	699 free	365
flax	285	343
flower	699 free	365
grass	699 free	365
hemp	699 free	365
hoarhound	699 free	365
lin	285	343
mustard	699 free	365
poppy	285	343
rape	699 free	365
Saint John's bread or bean	699 free	365
sugar-beet	699 free	365
Seeds	284–286, 699	343–365
aromatic	24	326
aromatic, crude, etc	560 free	361
garden	286	343
of morbid growth	24	326
of morbid growth, crude, etc	560 free	361
oil	285	343
Seines	367	350
Selep	700 free	365
Sensitized paper	419	355

	Paragraph.	Page.
Sesame oil	661 free	364
Sewing silk	410	354
Shell, manufactures of	462	356
Sheep	250	342
skins	456	357
Shale, coal	432	356
Shavings	670 free	364
Shawls of wool, etc	392	353
Sheathing, metal	195	388
paper	416	355
felt	569 free	361
Sheet-iron	142, 143, 144	332, 333
polished, planished, or glanced	144, 152	335
Shell—		
buttons	429	356
fish	296	343
fish	703 free	365
Shells	701 free	365
Shingle-bolts	755 free	366
Shingles	226	340
Ship—		
irons	153	335
planking	755 free	366
timber	755 free	366
Ship's chronometers	210	339
Shirts and wearing apparel	372	350
Shoddy, woolen	388	352
Shoes	456	356
Shooks	228	340
Shot	201	338
guns	170	337
gun barrels	702 free	365
Shrimps	703 free	365
Shrubs	282	343
Side arms	680	364
Sienna and sienna earths	54	327
Silicate, alkaline	84	328
of soda	84	328
Silk,		
and silk goods	414	354
and silk goods, Schedule L	409	354
braces, belting, etc	412	354
carded	409	354
clothing, ready-made, and wearing apparel	413	354
cocoons	705 free	365
combed	409	354
floss	410	354
gorings	412	354
hatters' plush	469	358
knit goods	413	354
laces, embroidery, etc	413	354
manufactures of	414	354
organzine	410	354
partly manufactured	409	354
pile fabrics	411	354
plushes	411	354
raw	704 free	360
rubber clothing	413	354
sewing	410	354
singles	410	354
spun	410	354
suspenders	412	354
threads	410	354
thrown	410	354
tram	410	354
twist	410	354
velvets	411	354
waste	705 free	365
webbing	412	354
worms' eggs	706 free	365
yarns	410	354
Silver,		
articles of	196	338
bullion	522 free	338, 360
coin	544 free	361
Silver—Continued.	Paragraph.	Page.
German	188	338
leaf	198	338
medals	648 free	363
ore	667 free	362
paper	419	355
sweepings	729 free	366
Similitude clause	§ 5	368
Sirups of sugar-cane juice	726 free	366
Sisal-grass	596 free	362
cable, cordage, and twine	362	350
Size, gold	56	327
Skeletons	707 free	365
Skelp-iron	138	332
Skins	456, 573, 605	362
Angora goat	605 free	362
asses'	605 free	362
fish	573 free	362
fur	588 free	362
goat	605 free	362
gold-beaters'	598 free	362
sausage	698 free	362
Slack, coal	432	356
Slate chimney pieces, mantels, pencils, slabs for table, other manufactures	130	331
Slates	130	331
roofing	131	331
Sledges	156	335
Smelting in bonded warehouses	§ 24	372
Smokers' articles	468	359
Smoking opium	48	326
Snails	708 free	365
Snuff, internal-revenue taxes reduced	§ 30	374
Snuff and snuff flour	245	342
Soap,		
fancy	79	329
other	79	329
stocks	599 free	362
Soda	80–85	328
and potassa tartrate	92	326
ash	83	328
bicarbonate of	80	328
bichromate and chromate of	82	328
borate of	14	325
caustic	81	328
chlorate of	709 free	365
crystals	83	328
hydrate	81	328
nitrate of	709 free	365
oleates of	36	327
sal	83	328
silicate of	84	328
sulphate of	85	328
supercarbonate of	80	328
water	340	346
Sodium	710 free	365
Sour orange juice	631 free	364
Spar manufacture	459	357
Sparterre	711	365
Special taxes, certain, repealed	§ 26	373
when payable	§ 53	379
Spectacles	119	330
and eye-glass lenses	121	330
pebbles for	519 free	360
Specimens of natural history, etc.	712 free	365
Spermaceti oil	661 free	364
Spices	326, 713–720	345, 365
Spiegeleisen	134	331
Spike lavender oil	661 free	363
Spikes, iron and steel, for vessels	§ 8	368
Spirits	329–334	345
from grain	329	343
rule for assessing duties	330	347
wines and other beverages, Schedule H	329	345

	Paragraph.	Page.
Sponges	86	328
Spool thread, cotton	343	347
Spun silk	410	354
Spunk	721 free	365
Spurs for crockery	722 free	365
Square iron	135	330
Stamping, branding, etc	§ 6	369
Starch	323	345
burnt	324	345
Stars, metal	196	338
Statuary	465, 758	367
for exhibition	692, 758, 759 free	365, 367
Statuettes	100	326
Stave bolts	755 free	366
Staves	227	340
Stays, boiler	157	335
Steel (See *Iron*),		
alloys	142	331
angles	137	331
articles of	215	339
axles, parts of, forgings	154	335
bands	140, 143	333
bars	152	335
splice	181	337
beams	137	331
billets	146	333
blacksmiths' hammers and sledges	156	335
blooms	136	332
boiler tubes, flues, or stays	157	335
bolts and bolt blanks	158	335
bolts for vessels	§ 8 free	368
building forms	137	332
car-truck channels	137	331
castings	146	333
chain or chains	164	334
channels	137	331
circular-saw plates	152	335
connecting rods	146	333
crank and other shafts	146	333
crank-pins	146	333
crow-bars	156	335
cut nails and spikes	173	337
deck and bulb beams	137	332
definition of	150	335
die blocks or blanks	146	333
forgings	139	332
girders	137	331
gun molds	146	333
hammer molds	146	333
hoops	140, 143	332
in all forms	146	333
ingots	146	333
ingots cogged	146	333
joists	137	331
nails	173, 174, 175	337
nails for vessels	§ 8 free	368
nuts, wrought	158	335
piston-rods	146	333
plates	138, 143	332
plates engraved	180	337
rails, flat and tee	141	332
railway bars	141	332
railway fish-plates	181	337
rivets	182	337
rods	147	334
rods for rivets, screws, nails, and fence wire	147	334
rods for vessels	§ 8 free	368
scrap	134	331
shapes or blanks	146	333
sheets	142–145	333
slabs	146	333
spikes for vessels	§ 8 free	368
spikes, wrought	176	337
strips	152	335
structural shapes	137	334
Steel—Continued.	Paragraph.	Page.
swaged	146	334
TT, columns and posts	137	332
track tools	156	335
washers, wrought	176	337
wedges	156	335
wheels	185	337
wire card clothing	159	336
wrist-pins	146	333
Stems	24	325
crude, etc	560 free	361
tobacco	738 free	366
Stereotype plates	180	337
Sticks, walking	756 free	367
Stilts for crockery	722 free	365
Still wines	336	346
Stock,		
glue	606 free	363
paper	670 free	364
soap	599 free	363
Stockings, cotton	352, 353	349
Stone,		
burr	126	331
burr unmanufactured, etc	723 free	365
cliff, pumice, rotten	723 free	365
ware	99, 100, 101	328
Stones	126–129	331, 332
building	127, 128	331
burr	126	331
burr unmanufactured, etc	723 free	365
curling	552 free	361
flint	574 free	362
freestone	127, 128	331
granite	127, 128	331
grind	129	331
limestone	127, 128	331
lithographic	636 free	363
load	638 free	363
mill	126	330
mill unmanufactured, etc	723 free	365
monumental	127, 128	331
precious	454	357
sandstone	127, 128	331
Storax	724 free	365
Straw	289	343
braids, plats, and laces	518 free	360
flax	356	349
manufactures of	460	358
Strontia, carbonate of, oxide of	725 free	366
Strontian, protoxide of	725 free	366
Strontianite	725	366
Strychnia, salts of strychnine	87	328
Styrax	724 free	365
Subacetate of copper	749 free	366
Sugar	231–241	340–342
all not above number sixteen Dutch standard, etc	237, 726 free	341–366
bounty regulation on domestic	231–236, 241	341–342
beet seed	699 free	365
candy	238, 239	341
duty on above 16 D. S	237	341
countervailing duty	237	341
grape	240	341
machinery for manufacturing beet sugar	237 free	341
manufactured, in bond temporarily	241	342
not above 16 D. S. free	726	366
maple	231–234, 726	366
of milk	269	343
reciprocity provisions	§ 3	367
Schedule E	231	342
sorghum bounty	231–236, 241	340–342
Sulphate,		
of alumina	9	325
of ammonia	10	325
of barytes	51	326

	Paragraph.	Page.
Sulphate—Continued.		
of copper	12	325
of iron	23	325
of lime	680	364
of magnesia	34	326
of potash	685 free	364
of quinia	690 free	365
of soda	85	328
Sulphide,		
of antimony	485 free	359
of arsenic	489 free	359
Sulphur	88, 727	329, 366
flowers of	88	328
lac	727 free	366
ore	727 free	366
precipitated	727 free	366
refined	88	328
sublimed	88	328
Sulphuret of iron	133	331
Sulphuric acid	5	325
for agricultural purposes, etc.	728 free	366
Sulphuric ether	25	325
Sumac,		
ground	89	328
extract	26	325
Sundries, Schedule N	426	355
Sunken vessels, merchandise	§ 23 free	372
Sunn	597 free	362
Sunshade sticks	471	358
Sunshades and parts	470	358
unmanufactured, etc	756 free	367
Surface-coated papers	420	355
Suspenders,		
silk	412	354
cotton	354	349
wool	398	352
Sweetmeats	303	344
Sword blades and swords	166	337
Sycamore lumber	218	339
Tacks	177	337
Taggers iron and tin	142, 143	331
Tallow	316	345
Talmas, woolen	397	353
Tamarinds	581 free	362
Tamboured articles	373	350
Tampico fiber	592 free	362
Tank-bottoms	726	366
Tannic acid and tannin	6	325
Tanning articles	26	325
crude, etc	492 free	359
Tapestry Brussels carpets	403	354
velvet carpets	402	354
Tapioca	730 free	366
Tar, coal,		
crude	538	361
products of	18, 19	327
Tar, wood	731 free	366
Tartar,		
cream of	90	328
crude	487 free	359
partly refined	91	328
Tartaric acid	7	325
Tartrate, soda and potassa	92	328
Tassels,		
wool	398	353, 354
metal	196	338
Taking effect of act	§ 50	378
Tea and plants	732 free	366
Teasels	290	343
Teeth	733 free	366
Terne plates	143	332
Terra-alba	734 free	366
Terra Japonica	735 free	366
Thread,		
cotton	342, 343	347
cotton, spool	343	347
flax	370	350
hemp	370	350
Thead, silk	410	354
Thyme oil	661 free	363
Ties, railroad	755 free	366
Tiles	94	328
Timber	216, 217, 754	339, 366
in Canadian provinces	§§ 15, 16 free	371
for vessels	§ 8 free	368
not especially enumerated, etc	754 free	366
ship	755 free	366
Tin,		
articles of	§ 151	335
bars, blocks, ore, oxide, pigs	209, 736	366
cans	328	345
cassiterite	209	338
grains	736 free	366
granulated	736 free	366
manufactures of	143	332
plates	143, 145	331, 332
plates, limitation on duty	143	332
plate drawbacks	328	345
taggers	142, 143	332
Tissue paper	419	353
Tobacco	242–246	342
and manufactures of, Schedule F	242	342
internal-revenue provisions, special taxes repealed	§ 26	373
restrictions removed from farmers	§ 27	373
peddlers	§§ 28, 29	374
taxes reduced	§ 30	374
packages	§ 31	374
cigars, how packed	§ 32	374
cigarettes, how packed	§ 32	374
manufacturers' records	§ 33	375
collectors' records	§ 34	375
special-tax year	§ 53	379
cigar manufacturers' bond	§ 35	375
manufactured	244	342
provisions for reimportation	493 free	359
stems	738 free	366
unmanufactured	243	342
Tile and fire-brick	93, 94	329
Tinsel wire	737 free	366
Toilet preparations	77	328
Tonka beans	739 free	366
Tools	156	335
of trade	686 free	364
Toys	100, 436	356
Track tools, iron or steel	156	334
Trade marks, fraudulently copying	§ 7	368
Tram silk	410	354
Trees	282	343
for U. S. Department of Agriculture or botanical gardens	679 free	364
Trimmings,		
cotton flax	373	350
dress	398	353
for hats, bonnets, and hoods	518 free	360
Tripoli	740 free	366
Tubes	157	335
boiler	157	335
Turmeric	741 free	366
Turpentine, spirits of	743 free	366
Venice	742 free	366
Turtles	744 free	366
Twine,		
binding	362	350, 382
gilling	367	350
seine	367	350
Twist, silk	410	348
Type metal	208	339
Types	745 free	366
Tuckings	378	350

	Paragraph.	Page.
Turkey red oil	36	327
Ulsters	397	353
Ultramarine	55	327
Umber and umber earths	54	327
Umbrella sticks	471	358
not manufactured	756 free	367
Umbrellas, and parts	470, 471	358
Unenumerated articles	§ 4	368
United States—		
articles for	514 free	359
vessels	§ 8 free	368
Unmanufactured articles not enumerated	§ 4	368
Upper leathers	457	357
Uranium, oxide of	746 free	366
Vaccine virus	747 free	366
Valerian oil	661 free	364
Valonia	748 free	366
Varnishes	56	327
Vases	100	328
Vegetable—		
ivory	462	356
wax	751 free	366
Vegetables	287, 288	343
Vehicles of immigrants	483 free	359
Vellum	672 free	364
Velvet, cotton	350	348
carpets	402	354
Velvets, silk	411	353
Venetian chain carpet	404	354
Venice turpentine	742 free	366
Verdigris	749 free	366
Vermicelli	258	342
Vermilion red	57	327
Vermuth	336	346
Vessels—		
built in the United States, materials for	§ 8 free	368
cast iron	161	336
discriminating duty on	§ 17	370
Vials, glass	103, 104	329
Vinegar	327	345
Vines	282	343
Vitriol, blue	12	325
oil of	5	325
Wads, gun	446	356
Wafers	750 free	366
Wagon blocks	223	339
Wagons of immigrants	483 free	359
Walking sticks	756 free	367
Walnuts	307	344
Warps, or warp-yarn cotton	342	347
Wash blue	58	327
Waste	472	358
cotton	549 free	361
woolen	388	352
Watches	211	339
Watch—		
cases	211	339
glasses	211	339
jewels	557 free	361
movements and parts of	211	339
parts of	211	339
Waters, mineral	341	347
all not artificial	650 free	363
Water-color paints	61	327
Wax, manufactures of	459	357
mineral	751 free	366
vegetable	751 free	366
Wearing apparel	349, 396, 413	354
actually in use, etc	752 free	366
Wearing apparel, rubber	349, 413	349, 352
Webbing	354	349
cotton	354	349
silk	412	354
wool	398	354
Wedges, iron and steel	156	335
Weeds	24	325
crude, etc	560 free	361
manufactures of	460	358
Whalebone, manufactures of	460	358
Whale oil	46	326
Wheat	264	342
flour	265	344
Wheels,		
hubs for	223	340
or parts thereof	185	337
steel	185	337
Whetstones	608 free	362
White lead	67	327
Whitewood and white-pine lumber	218	339
Whiting	59	327
Whip-gut	459	357
unmanufactured	529 free	361
Willow,		
articles	459	358
sheets and squares, for hats, bonnets, and hoods	518 free	360
Wilton carpets	400	354
Window curtains, of lace	373	350
glass	112	330
Windows, stained or painted glass	122	330
Wines,		
coloring	22	326
prune	339	347
sparkling	335	346
still	336	346
sweet, fortification of	§§ 42–49	376, 378
Wings, metal	196	338
Wire,		
cloths, corset, crinoline, galvanized, hat, nettings, rope, strand, covered with cotton or silk	148	334
iron and steel	147, 148	335
nails	175	337
for vessels	§ 8 free	368
additional duties	148	335
rods	147	334
Witherite	500 free	360
Women's hats	451	357
Wood,		
and manufactures of, Schedule D	216	339
ashes	495 free	360
lye of	495 free	360
blocks of various kinds	223	340
bolts	755 free	365
box	220	340
box, not manufactured	756 free	366
cabinet	220	340
cabinet, not manufactured	756 free	366
casks and barrels, etc	228	340
cedar	756 free	366
posts, etc	219	340
cabinet furniture	230	340
chair cane	229	340
clapboards	221, 222	340
ebony	220	339
ebony, not manufactured	756 free	366
fence posts	755 free	366
fire	755 free	366
foreign export duties	218	339
granadilla	220	339
granadilla, unmanufactured	756 free	366
house furniture	230	339
lance	220	339
lance, unmanufactured	756 free	366
laths	224	339
lignum-vitæ	220	339
lignum-vitæ, unmanufactured	756 free	366
mahogany	220	339

Wood—Continued.	Paragraph.	Page.
mahogany, unmanufactured	756 free	366
manufactures	230	340
pickets and pailings	225	339
rose	220	339
rose, unmanufactured	756 free	366
satin	220	339
satin, unmanufactured	766 free	366
shingles	226	340
staves	227	340
timber	216, 217	339
veneers of	220	340
Wood tar	731 free	366
Wood, unmanufactured	220	340
Woods	756 free	366
crude, etc	560 free	361
for dyeing	24	325
Writing paper	422	355
Wool,		
and manufactures of, Schedule K	375	352
classification of	375–378	351
definition of	376–378	351
different rates of, according to condition	383	351
duty of first class	384	351
duty of second class	384	351
duty of third class	385, 386	351
noils	388	352
on the skin	387	352
roping, roving, or tops	390	352
slubbing waste, roving waste, ring waste, yarn waste, garnetted waste, top waste	388	352
unwashed	382	351
Wools	375–408	351–354
on the skin	387	352
scoured	381	352
washed	382	352
Woolen—		
braces, beltings, bindings, etc.	398	353
braids, galloons, fringes, gimps, etc	398	353
blankets	393	352
bunting	395	353
coat linings	394, 395	353
cords, cords and tassels, etc	398	353
cloaks, dolmans, jackets, talmas, etc	397	353
cloths	392	352
clothing, ready-made	396	353
dress goods	394, 395	353
dress trimmings, laces, embroideries	398	353
felt and felt fabrics	396	353
flannels	393	352
flocks	389	352
grease	316	335
hats of wool	393	352
Italian cloths	394, 395	353
knit fabrics	392	352
manufactures of	375–408	350
mungo	389	352
plushes	396	353
rags	389	352
shawls	392	352
shoddy	388	352
waste	388	352
yarns	391	352
nets, buttons, barrel buttons, etc	398	353
tassels and ornaments	398	353
webbing, gorings, suspenders, etc	398	353
Works of art	757, 758, 759 free	367
Worm gut, manufactures	459	357
Worm gut	529 free	361
Worsted cloths	392	352
Worsted yarns	391	352
Yams	760 free	366
Yarn,		
coir	545 free	361
cotton	342	347
flax	370	349
hemp	370	349
jute	361	349
silk	410	355
woolen	391	352
worsted	391	358
Yellow metal	195	338
Zaffer	761 free	366
Zinc	212–214	339
blocks	212	339
pigs	212	339
oxide	60	327

INTERNAL REVENUE.

	Page.
Act of 1890, reducing taxes and amending laws	373–380
Bond, peddlers	373
certificate of	373
furnished to collector	373
Cigarettes,	
how to be put up and sold	375
penalty for packing or selling otherwise	374
Cigars,	
bond of manufacture of, reduced	375
factories of, to be numbered	375
packing of	374
records of makers of	375
sample boxes of	374
Farmers, growers of tobacco	373
statement of sales by	373
penalty for refusal to make	373
Leaf tobacco, dealers in, manufactures and peddlers of, to register	373
Opium,	
aliens prohibited from manufacturing	376
bond of manufactures of	376
factories of, regulations for	376
stamps to be affixed	376
tobacco stamp laws to govern	376
penalty for violation of	376
tax on	376
Peddlers, statement and bond of	373
Repeal of existing laws not to be retroactive	379
Returns, when to be rendered by taxpayers	379
Snuff,	
bond of manufacturers of	373
packages to be sold in	373–374
to be numbered	373
peddlers of, statement by	373
penalty for manufacturing without giving bond	374
record of, by manufactures	373
records of manufacturers of	373
statement to collector by manufacturers	373
taxes reduced on	373
tax on	374
Spirits, wine,	
definition of	377
free use of, limited	377
penalty for illegal use of	378
penalty for unlawful use of	378
place of withdrawal	378
recovery of	378
recovery of, from wine	378
sweet wines, fortifying by	377
withdrawal of fortifying wines	377–378
withdrawal of, from warehouse	377
for fortifying for export	377

	Page.
Taxes, special, to date from July 1 each year (sec. 53)	379
Tobacco (sec. 26)	373
factories of, to be numbered	374
farmers and growers of	373
must be sold in authorized packages	373
record of manufactures of	373
record of manufactures of, kept by collectors	373
special taxes of dealers in, repealed (sec. 26)	373
tax on	374
taxes on, reduced	373
Wines,	
domestic, reimportation of	378
producer who is a distiller may use wine spirits for fortifying sweet wine, tax free	376
sweet, definition of	376
use of spirits of, limited	377
withdrawal of spirits of, from warehouse	377

ACT OF AUGUST 27, 1894.

	Paragraph.	Page.
Abortion, articles for causing	§ 10	452
Absinthe	240	428
Acetate, lead	49	415
Acetic acid	1	413
Acids,		
acetic	1	413
boracic	2	413
for chemical purposes	363 free	439
chromic	3	413
citric	4	413
for manufacturing purposes	363 free	439
for medicinal purposes	363 free	439
pyroligneous	1	413
sulphuric	643 free	448
tannic	5	413
tartaric	6	413
Aconite	364 free	439
Acorns	231	428
	365 free	439
Agates	366 free	439
Agricultural—		
drills, planters, mowers, horse-rakes, cultivators, thrashing machines, and cotton gins	591 free	446
seeds	206½	425
Alabaster	105	418
Albata	158	423
Albumen	367 free	439
Albumenized paper	307	435
Albums,		
autograph	308	435
photograph	308	435
scrap	308	435
Alcohol, amylic	30	414
Alcoholic—		
compounds	7	413
perfumery	7	413
preparations, medicinal	58	414
Ale	245, 248	429
Alizarine colors and dyes	368 free	439
assistant	26	414
Alkalies	60	415
Alkaline silicates	68	416
Alkaloids	60	415
Alloys,		
used as substitutes for steel	122	420
aluminum	157	423
lead	166	423
nickel	167½	424
Almonds	221	427
Alpaca, hair of	276	433
	685 free	449
Alum	8	413
Alum—Continued.		
cake	8	413
crystals	8	413
patent	8	413
Alumina	8	413
sulphate of	8	413
Aluminous cake	8	413
Aluminum,		
alloys of	157	423
in crude form	157	423
in leaf	160	416
Amber,		
manufactures of	351	438
gum	369 free	439
Ambergris	370 free	439
oil	568 free	445
Amberoid	369 free	439
American—		
artists, works of	686 free	449
goods exported and returned	387 free	440
goods exported and returned, internal-revenue tax on	§ 19	455
vessels built for foreign ownership, or for foreign trade	§ 7, 8	451
vessels, coal stores of	441 free	442
Ammonia,		
carbonate of	8½	413
muriate of	8½	413
sulphate of	8½	413
Amylic, alcohol	30	414
Anatomy, preparations of	619 free	447
Anchors, or parts of	126	421
Anchovies	208	427
Andirons of cast iron	134	421
Angles, iron or steel	113	419
Aniline,		
arseniate of	383 free	439
oils	568 free	
salts	372 free	439
Animal—		
bladders	403 free	441
carbon	408 free	441
hair	504 free	444
integuments	403 free	441
Animals	189	426
	373, 374 free	439
Anise—		
seed	611 free	447
seed oil, or anise oil	568 free	445
Annatto	375 free	440
extracts of	375 free	440
Anthracite coal	441 free	442
Antimony,		
metal	376 free	440
ore	376 free	440
regulus	376 free	440
sulphite of, crude	376 free	440
Antiquities	426 free	442
Anvils	128	421
Apatite	377 free	440
Apparatus, platinum	590 free	446
Apparel, theatrical	596 free	446
Apples	213	427
Argal	380 free	440
Argentine	158	423
Arms, side	139	422
Aromatic seeds	16½	414
	470 free	442
Arrack	240	428
Arrowroot	381 free	440
Arseniate of aniline	383 free	440
Arsenic, and sulphide of	382 free	440
Art,		
educational stops	384 free	440
squares, made of carpeting	296	434
works of American artists abroad	686 free	449
works of	687, 688 free	449

Articles,	Paragraph.	Page.
composed of two or more materials	§ 4	450
imported by the United States.	385 free	440, 449
raw or unmanufactured, unenumerated	§ 3	450
the growth, produce, and manufacture of the United States	387 free	440
Artificial—		
feathers	328	437
fruits	328	437
flowers	328	437
grains	328	437
leaves	328	437
mineral waters	249	429
stems	328	437
sulphate of barytes	39	414
sulphate of lime	39	414
Artists, American, works of	686 free	499
Arts, models of invention, and other improvements in	557 free	444
Asafetida	391 free	440
Asbestus,		
manufactures of	351	438
unmanufactured	388 free	440
Ash soda	67	416
Ashes,		
beet root	389 free	440
bone	408 free	440
lye of wood	389 free	440
Asphaltum	390 free	440
Axle bars	127	421
blanks	127	421
forgings for	127	421
parts of	127	221
Back saws	154	422
Bagatelle and billiard balls	320	436
Bagging for cotton	392½ free	440
waste	577 free	445
Bags,		
domestic, returned	387 free	439
grain	324½	436
gunny	501 free	443
Bait, fish for	482 free	443
Balls, chess, billiard, pool, and bagatelle	320	436
Balsams	16½	413
	470 free	442
Bamboo	684 free	449
Barks,		
cinchona	294	435
cork	457 free	442
drugs	16½	413
	470 free	441
extracts of	18	414
Barley	191	426
malt	191	426
Barrels,		
empty	180	424
	387 free	440
containing oranges, limes, and lemons	216	427
Bars,		
axle	127	421
brass	159	422
copper	454 free	442
lead	166	423
iron, rolled	112	419
platina	589 free	446
railway	117	419
splice, steel	122, 152	420, 422
Baryta,		
carbonate of	395 free	441
earth	395 free	441
manufactured	37	414
unmanufactured	395 free	441
Baryta—Continued.		
sulphate of	37	414
	395 free	441
Bauxite	396 free	441
Bay—		
rum	242	429
water	242	429
Bead or beaded trimmings	354	439
Beaded silk goods	301	435
Beads, glass	99	417
Beams, iron or steel	113	419
Beans	197, 198	426
if drugs	16½	413
	470 free	442
castor	205	426
ground, or peanuts	223	427
tonquin, tonqua, or tonka	656 free	448
Beauxite	396 free	441
Bed sides, of carpeting	296	434
Beds,		
curled hair for	332½	437
feathers and downs for	477 free	443
Beef	224½	427
Beer	245	429
ginger	248	429
Beeswax	397 free	441
Beet root—		
ashes	389 free	440
sugar, seed	611 free	447
Bell metal and bells broken	398 free	441
Belting,		
leather	340	437
silk	300	435
wool	286	434
Belt pins	170	424
Bene	611 free	447
Bend leather	340	437
Bergamot, oil of	568 free	445
Berlin—		
blue	38	414
rugs	287	434
Berries, if drugs	16½	413
	470 free	442
Bicarbonate soda	64	415
Bichromate—		
potash	54	415
soda	66	415
Billiard and bagatelle balls	320	436
Binding twine	399 free	
Bindings		432
wool	286	434
silk	300	435
Birds	401 free	441
dressed and finished	328	437
eggs	471 free	441
skins	400 free	441
Bismuth	402 free	441
Bisque ware	84, 85	416, 436
Bitumen	390 free	440
Bituminous coal	318½	436
Black,		
bone	40	414
copper	452 free	442
ivory, bone, or vegetable	40	414
lamp	40	414
oxide of tin	653 free	
salts	595 free	446
sheet iron and steel	118	419
taggers, iron and steel	118	419
Blacking	9	413
Blacksmiths' hammers and sledges	129	421
Bladders,		
crude	403 free	441
manufactures of	351	438
Blanc-fixe	39	414
Blank books	311	436
Blankets, wool	282	433

	Paragraph.	Page.
Blanks for railway tires	156	423
Blasting caps	327	437
Blocks,		
granite	106	418
last, wagon, oar, gun, heading, and similar	679 free	448
lead	166	423
zinc	174	423
Blood, dried	404 free	441
Blooms	122	426
iron	111	419
for railway tires	156	423
Blue—		
paint or colors	38	414
ultramarine	43	414
vitriol	435 free	441
wash	43	414
Boiler—		
tubes, pipes, flues, or stays	130	421
plate, iron or steel	114	419
Bologna sausages	40	441
Bolt blanks	131	421
Bolting cloths	407 free	441
Bolts,		
iron	131	421
single, handle, heading, and stave	673 free	448
Bonded—		
manufacturing warehouses	§ 9	451
	387 free	439
warehouses for smelting and refining metals	§ 21	454
Bone—		
ash	408 free	441
balls	320	436
black	40	414
buttons	317	436
char	9	413
chessmen, dice, draughts, billiard balls	320	436
cuttle fish	465 free	442
dust	408 free	441
manufactures of	352	438
Bones, crude	408 free	441
Bonnet and hat pins	170	424
Bonnet braids, plaits, and laces	417 free	441
Bookbinders' skins	341	437
Books	410, 414 free	441
blank	311	435
professional	596 free	446
Boot, shoe, and corset lacings	263	432
leather	341	437
Boracic acid	2	413
Borate of—		
lime	10	413
soda	10	413
Borax,		
crude	10	413
refined	10	413
Bort or diamond dust	467 free	442
Botany, specimens of	625 free	447
Bottles	88, 90	416
quicksilver, returned	387 free	440
Bottoms, copper	161	423
Bounty on sugar	182, 182½	424
Box—		
shooks	180	424
wood	676, 684 free	448
Boxes,		
American shooks returned as	387 free	440
shooks, returned, containing oranges and lemons	216	426
packing	180	424
Braces,		
cotton	263	432
wool	286	432, 435
silk	300	435
Brads	149	422
Braids	417 free	441
cotton	263	432
wool	286	433
silk	300	435
Branding	§ 5	450
Brandy	237, 238, 241, 244	428
coloring for	16	413
Brass,		
clippings and old brass	159	423
in bars or pigs	159	423
old	159	423
Brazier's copper	161	423
Brazil nuts	491 free	443
paste	416 free	441
Brazilian pebbles	418 free	441
Bread knives	140	422
Brecca, or breccia	419 free	441
Breech-loading firearms	143	422
Briar wood	684 free	449
Brick	76	416
magnesic fire	77	416
Brimstone, crude	642 free	448
Bristles	314	436
	420 free	441
Britannia metal	584 free	446
British gum	233	428
Brokers, custom-house, licenses to	§ 23	454
Bromine	421 free	441
Bronze—		
flitters	160	423
metal leaf	160	423
powder	160	423
Broom corn	422 free	441
Brooms	314	436
Brushes	314	436
Buckwheat	190	426
Buds	16½	413
	470 free	442
Building—		
forms	113	419
stone	105½, 106	419
Bulb beams	113	419
Bulbous roots	16½	413
	470 free	442
Bulbs	16½	413
	470, 611 free	447
Bullion, gold or silver	423 free	441
Bullions, metal thread	162	423
Bunting, wool	283	434
Burgundy pitch	424 free	441
Burlaps	424½ free	442
bags for grain, made of	424½ free	442
Burnishing stones	594 free	446
Burr stones in blocks	638 free	447
Butchers' knives, forks, and steels	140	422
Butter	194	426
cocoa	230	428
knives	140	422
substitutes for	194	426
Butterine (cocoa)	230	428
Button forms	315	436
Buttons,		
agate	316	436
bone	317	436
glass	317	436
horn	317	436
ivory and vegetable ivory	317	436
pearl	316	436
shell	316	436
shoe	318	437
wool	286	434
Butts, jute	497 free	444
Cabbages	425 free	442
Cabinet woods in the log	684 free	448

	Paragraph.	Page.
Cables,		
istle, Tampico fiber, manila, and sisal grass	268	432
hemp	268	432
Cacao	447 free	442
Cadmium	427 free	442
Cajeput oil	568 free	445
Cake,		
alum	8	413
aluminous	8	413
salt	622 free	446
Calamine	428 free	442
Calcined magnesia	24	414
Calfskins,		
bookbinders'	341	437
tanned and dressed	341	437
Camel,		
hair of, roving, roping, or tops	276	432
hair, raw	685 free	449
Cameos	336	437
Camphor,		
crude	429 free	442
refined	10½	413
Canary seed	611 free	447
Candle wicking, cotton	263	432
Candy, sugar	183	425
Cane, chair and reeds	179	424
Caps,		
blasting	327	437
percussion	327	437
Capsicum	235	428
Caraway seed	611 free	447
oil of	568 free	435
Carbon, animal	408 free	441
Carbonate—		
mineral of magnesia	543 free	444
of ammonia	8½	413
of baryta	395 free	441
of magnesia	8½	414
of potash	595 free	446
of strontia	640 free	447
Carbonized noils	279	433
wool	279	433
Carboys of—		
American manufacture	387 free	440
glass	88	416
Cardamon seed	611 free	447
Cardboards	308	435
Card—		
clothing	132	421
waste	685 free	449
Carded waste	279	433
Carded or combed silk	298	435
Cards,		
playing	312	436
Carmines	48	414
	514 free	444
Carpeting, felt	294	434
Carpet—		
druggets and bockings	294	433
mats, rugs for floors, screens, covers, hassocks, art squares	216	427
rugs for floors	296	434
Carpets,		
Aubusson, Axminster, moquette, and chenille	287	434
Brussels	289	434
tapestry	291	434
chain, Venetian	292	434
cork	273	433
felt	294	434
jute or hemp	269	432
Saxony, Wilton, and Tournay velvet	288	434
treble ingrain	292	434
two-ply ingrain	293	434
velvet	290	434
velvet, tapestry	290	434
wool, Dutch	293	434
wool, flax, or cotton	295	434
woven whole for rooms	287	434
Car-truck channels	113	419
Carving knives and forks	140	422
Casks—		
of American manufacture	387 free	440
empty	180	424
Cases, musical instrument	326½	437
Cassava or cassada	646 free	448
Cassia and cassia buds	626 free	447
oil of	568 free	445
Cassiterite, or black oxide of tin	653 free	448
Castile soap	63	415
Cast hollow ware	136	421
Castings,		
iron	134	421
malleable iron	135	421
steel	122	420
Cast iron, irons, sad irons, tailor's irons, hatters' irons	134	420
pipe	133	420
plates for stoves	134	420
vessels	134	420
Castor	430 free	442
beans or seeds	205	425
oil	27	414
Catgut,		
manufactures of	351	438
unmanufactured	431 free	442
worm gut	431 free	442
Cattle hair	504 free	443
neat, importation of	§ 17	453
Caustic potash	595 free	446
soda	65	415
Cedar in the log	684 free	449
lumber	676 free	448
Cement	79	416
Cerium	432 free	442
Chains of all kinds	137	421
Chair, cane or reeds	179	424
Chalk,		
French	11	413
precipitated	11	413
prepared	11	413
preparation of	11	413
red	11	413
unmanufactured	433 free	442
Champagne	243	429
Channels, car truck	113	419
Charcoal	434 free	442
iron	111	419
Charms	84	416
Charts	311, 410, 411, 412 free	436
		441
Cheese	195	426
knives	140	422
Chemical—		
acids	363 free	439
compounds	60	416
salts	60	416
wood pulp	301	435
Chenille—		
carpets	287	434
curtains, table covers	260	432
Chenilles, silk	299	435
Cheroots	188	426
Cherry juice	247	429
Chessmen and chess balls	320	436
Chicory root	227, 435 free	428
		442
Chinaware	84, 85	416
Chinese blue	38	414
Chip for ornamenting hats	417 free	441
manufactures of	352	438

	Paragraph.	Page.
Chloral hydrate	12	413
Chlorate of—		
potash	595 free	446
soda	621 free	447
Chloroform	13	413
Chocolate	229	428
confectionery	229	428
Chromate of—		
iron	438 free	442
potash	54	414
soda	66	415
Chrome green	41	414
Chromic acid	3	413
ore	438 free	442
Chronometers, box or ship	172	424
Cider	436 free	442
Cigar boxes	§ 26	455
Cigarette—		
books and book covers	359	439
paper	359	439
Cigarettes	188	426
Cigars	188	426
Cinchona bark	394 free	441
salts of	601 free	446
Cinnamon,		
and chips of	627 free	447
oil	568 free	445
Circular saws	154	422
Citrate of lime	536 free	444
Citric acid	4	413
Citronella oil	568 free	445
Civet	437 free	442
oil	568 free	445
Clapboards,		
pine	677 free	448
spruce	678 free	448
Clay,		
china or kaolin	82	416
common blue	439 free	442
unwrought	82	416
wrought	82	416
Cliff stone	638 free	447
Clippings—		
as paper stock	577 free	445
of brass or Dutch metal	159	423
of copper	452 free	442
Cloak pins	170	424
Cloaks made of wool, worsted	285	434
Clocks	173	424
Clock wire	124	420
Cloth,		
bolting	407 free	441
cotton	252, 257	432
crinoline	333	437
cut for buttons	315	436
gunny, old	501 free	443
gunny, as bagging for cotton	392½ free	440
hair known as hair seating	334	437
oil, for floors	273	433
waterproof	273	433
Clothing,		
card	132	421
ready-made, cotton	258	432
ready-made, silk	301	435
ready-made, wool	284	434
Cloths, gunny, old or refuse	501 free	443
Cloves and clove stems	628 free	447
Coal,		
anthracite and coal stores of American vessels	441 free	442
bituminous and shale	318½	436
coke	318½	436
slack and culm	318½	436
Coal tar,		
colors	14	413
crude	443 free	442
dyes	14	413
Coal tar—Continued.		
preparations, medicinal	58	415
preparations and products of	443 free	442
Coat linings of wool	283	434
Cobalt and cobalt ore	444 free	442
oxide of	14½	413
Cocculus indicus	445 free	442
Cochineal	446 free	442
Cocoa,		
crude	447 free	442
butter	230	428
butterine	230	428
fiber mats and matting	356	439
leaves and shell	447 free	442
nuts in the shell	224	427
nuts, prepared	218	427
or coir matting	356	439
prepared or manufactured	229	428
Cocoons, silk	617 free	447
Cod-liver oil	28	414
Cod oil	499 free	443
Coffee	448 free	442
substitute for	231	428
Coins,		
foreign, values of	§ 25	455
gold, silver, and copper	449 free	442
old	426 free	442
Coir and coir yarn	450 free	442
Coke	318½	436
Collars	275	433
Collections of antiquities	426 free	442
Colleges and institutions	413 free	442,
	585, 603, 686 free	445, 449
Collodion and all compounds thereof	15	413
Cologne water	7	413
Coloring for—		
beer	16	413
brandy	16	413
other liquors	16	413
wine	16	413
Colors and paints,		
alizarine	368 free	439
all coal tar	14	414
all other paints, colors, and pigments	48	414
baryta, sulphate of	37	414
black	40	414
blanc fixe	39	414
blues	38	414
brown acetate of lead	49	415
chrome and chromium	41	414
chrome green	41	414
chrome yellow	41	414
crayons	48	415
frostings	48	415
lakes	48	415
litharge	49	415
ocher and ochery earths	42	414
orange mineral	51	414
oxide of cobalt	14½	413
oxide of zinc	47	415
quicksilver, colors containing	45	415
red lead	51	415
red prussiate of potash	57	415
ultramarine blue	43	415
vermilion red	45	415
wash blue	43	415
white acetate of lead	49	415
white lead	52	415
white paint, containing zinc	47	415
whiting, or paris white	46	415
zinc, oxide of	47	415
Columns and posts, TT	113	419
Combination guns	143	421
Comfits	218	427

	Paragraph.	Page.
Compounds,		
alcoholic	7	413
chemical	60	416
of pyroxyline	15	413
or preparations, distilled spirits	239	428
Component material of chief value	§ 4	450
Composition metal, copper	452 free	442
Conception, articles for preventing	§ 10	452
Concentrated melada and molasses	182½	424
Concrete	182½	424
Condensed milk	196	425
Confectionery	183	425
chocolate	229	428
Connecting rods, steel	122	420
Convict labor, prohibition of importation of goods product of	§ 24	455
Cooks' knives, forks, and steels	140	422
Copper,		
black or coarse	453 free	442
bottoms	161	423
braziers	161	423
cement	453 free	442
clippings from new	452 free	442
coins	449 free	442
composition metal	452 free	442
medals	551 free	444
old	452 free	442
ores	451 free	442
plates, bars, ingots, pigs, or other forms	454 free	442
regulus of	453 free	442
rolled plates of	161	423
rods	161	423
sheathing	161	423
sheets of	161	423
subacetate of	666 free	448
sulphate of	455 free	442
Copperas	455 free	442
Copra	218	427
Copying—		
books	307	435
paper	307	435
Coral,		
manufactures of	351	438
unmanufactured	456 free	442
Cordage istle or tampico fiber, manila, sisal grass or sunn	268	432
hemp	268	432
Cordials	240	429
wines and other liquors, ascertainment of proof	238	428
Cords,		
silk	300	435
cotton	263	432
wool	286	434
Corduroys, cotton	259	432
Coriander seed	611 free	447
Cork,		
carpets	273	433
manufactures of	351	438
wood or bark, unmanufactured	457 free	442
Corks	319	436
Corn	190	425
broom	420 free	441
meal	190	425
Corporations, works of art specially imported for	686 free	449
Corset lacings,		
cotton	263	432
wire	124	420
Corticene	273	433
Cosmetics	61	415
Cotton	458 free	442
bagging for	392½ free	440
boot lacings	263	432
braces	263	432
braids	263	432
candle wicks	263	432
carpets or carpeting	295	434
chenille curtains	260	432
chenille goods	260	432
chenille table covers	260	432
cloth	257	432
curtains, chenille	260	432
duck and damask	264	432
drawers	262	432
elastic webbing	263	432
flocks	450 free	442
galloons	263	432
gimps	263	432
gins	591 free	446
goring	263	432
handkerchiefs	258	432
hatters' plush	593 free	446
hose and half-hose	261, 262	432
laces, edgings, embroideries, insertings, neck rufflings, ruchings, trimmings, tuckings, lace window curtains, and handkerchiefs	270	432
lacings for boots, shoes, and corsets	263	432
lining for bicycle tires	263	432
manufactures of	264	432
neckties or neckwear	258	432
nettings	276	432
pile fabrics	259	432
plushes	259	432
seed	611 free	447
seed oil	568 free	445
shirts	262	432
sleeve linings	260	432
spindle binding	263	432
stockings	261, 262	432
suspenders	263	432
table covers, chenille	260	432
tape	263	432
thread	250, 251	429
ties of iron or steel	459 free	442
trimmings	276	432
velvets and velveteens	259	432
warps	250	429
waste	458 free	442
wearing apparel	258	432
webbing	263	432
yarn	250	429
Crank pins, steel	126	420
Cranks, mill, wrought iron	126	421
Cream—		
of tartar	73	416
nuts	491 free	445
Crinoline cloth,		
hair	333	437
wire	124	420
Crochet needles	150	422
Crockery ware,		
not decorated	84	416
decorated	85	416
Crosscut saws	152	422
Cocoa or cacao	447 free	442
Cotton seed	611 free	447
oil	568 free	445
Crowbars, iron or steel	129	421
Crucibles	83	416
Crude minerals	556 free	444
Cryalite or Kryolith	460 free	442
Crystals,		
alum	8	413

	Paragraph.	Page.
Crystals—Continued.		
lees	74	416
soda	67	416
Cubic nitrate	621 free	447
Cudbear	461 free	442
Cuffs	275	433
Culm of coal	318½	436
Cultivators	591 free	446
Cummin seed	611 free	447
Curling stones	462 free	442
Currants, Zante	217	447
Curry, powder and curry	463 free	442
Curtains,		
chenille, cotton	260	432
lace, window	276	433
Custom-house brokers, licenses to	§ 23	454
Cutch	464 free	442
Cuttings, hide	506 free	444
Cuttlefish bone	465 free	442
Cyanite	526 free	444
Cylinder and crown glass	92	417
Dandelion root	231	428
	466 free	442
Darning needles	561 free	445
Dates	213½	427
Deals	676 free	448
Decanters	88, 90	417
Decoctions of logwood and dyewoods	18	414
Degras	645 free	448
Demijohns	88	416
Dentifrices	61	415
Dextrine	233	428
Diamonds	467 free	442
bort	467 free	442
dust	467 free	442
engravers'	467 free	442
glaziers'	467 free	442
miners'	467 free	442
watch jewels	467 free	442
Dice	320	436
Die blocks, steel	122	420
Discriminating duty	§ 14	452
Disks, glass	496 free	443
Distilled—		
oils	60	415
Divi-divi	468 free	442
Dolls and doll heads	321	436
Dolmans	285	434
Domestic articles returned	387 free	
Down quilts	328	437
Downs	328	437
	477 free	443
Drag saws	154	422
Dragons' blood	469 free	442
Draughts	320	436
Drawback	§ 22	453
reimported domestic articles (sec. 19)	387 free	
Drawers, cotton	562 free	445
Drawing paper	310	436
Dress trimmings	286	434
Dressed line—		
flax	265	432
hemp	266	432
Dried—		
acorns	365 free	
apples	213	426
blood	404 free	
chicory root	435 free	
fibers, insects, etc	16½	413
	470 free	
fish	209	426
pease	203	426
Drill rods	124	420
Drills, agricultural	591 free	446
Dross, lead	165	423
Druggets	294	434
Drugs	16½	413
	470 free	442
Dry plates or films, photographic	358½	439
Duck and damask cottons	264	432
Dust, diamond	467 free	442
Dusters, feather	314	436
Dutch—		
ingrain carpets	293	434
metal, in leaf	160	423
Dye—		
lac	527 free	444
stuffs	470 free	442
Dyeing—		
articles in a crude state	386 free	440
herbs, etc., used for	16½	414
	470 free	442
extracts and decoctions for	16½	414
	470 free	
Dyes,		
all coal tar	14	413
alizarine	368 free	439
extract of logwood	18	414
lac	527 free	
Dyewoods, extracts of	18	414
Earth, barytes	395 free	441
Earthenware,		
common yellow and brown	83	416
crucibles	83	416
decorated	85	416
Lava tips	86	416
not decorated	84	416
plain	84	416
ornamented	85	416
stone and crockery	84, 85	416
Earths,		
ochery	42	414
	566 free	445
wrought or manufactured	82	416
sienna	42	414
	566 free	445
umber	42	414
	566 free	445
unwrought and unmanufactured	82	416
Ebony wood	684 free	448
Edgings, flax, or other vegetable fiber	276	433
Effects,		
household, of persons arriving in the United States	414 free	
of citizens of the United States dying abroad	583 free	446
of Indians	582 free	446
personal	669 free	448
Eggs	19⅜	426
birds	471 free	443
fish	471 free	443
insects	471 free	443
silk worms	618 free	447
Embroidered—		
articles, flax, jute, or cotton, or other vegetable fiber	276	433
handkerchiefs	276	433
wool, worsted, hair of the camel, goat, alpaca, or other animal	286	435
silk	301	435
Embroideries	301	435
Emery:		
grains	322	436
manufactured	322	436
ore	472 free	443
Enamel, fusible	101	417
Enameled—		
ironware	144	421

Enameled—Continued.	Paragraph.	Page.
brick	76	416
leather	341	437
tile	78	416
Encaustic tiles	78	416
Enfleurage grease	568 free	445
Engraved—		
fashion plates	476 free	443
steel plates	151	422
glass	97	417
Engravers' diamonds	467 free	442
Engravings	410, 412, 687 free	441, 449
Envelopes	307, 308, 309	435
Epsom salts	24	414
	542 free	444
Equipment of vessels, articles imported for	§§ 7, 8	450
Erasers, or parts thereof	138	421
Ergot	473 free	443
Essential oils	60	415
Etchings	412, 575, 686 free	441, 445, 449
printed more than twenty years	410 free	441
Ethers	17	413
fruit	17	413
nitrous	17	413
sulphuric	17	413
Excrescences	16½	413
	470 free	442
Explosive substances	325	436
Expressed oils	60	415
Extracts of—		
meat	225	427
opium, aqueous	35	414
rocoa or roucou	375 free	440
safflower	605 free	447
saffron	605 free	417
sumac	18	414
Extracts of—		
barks	18	414
dyewoods	18	414
hemlock bark	18	414
indigo	514 free	441
licorice	23	414
logwood	18	414
madder	541 free	444
munjeet	541 free	444
Eyeglasses	98	496, 443
Fancy soap	63	415
Fans,		
of all kinds, except common palm-leaf fans	330	437
palm-leaf, common	474 free	443
Farina	475 free	443
Fashion plates	476 free	443
Feather dusters	314	436
Feathers	328	437
for beds	477 free	443
ornamental	328	437
Feldspar	478 free	443
Felt,		
adhesive, for sheathing vessels	479 free	443
carpeting	294	434
roofing	304	435
wool, for printing machines	282	433
Fence posts,		
wood	673 free	448
rods of iron or steel	123	420
Fennel—		
oil	568 free	445
seed	611 free	447
Fenugreek seed	611 free	447
Ferro—		
manganese	110	418
silicon	110	418
Fiber,		
tampico	497 free	443

Fiber—Continued.	Paragraph.	Page.
wares, indurated	353	439
Fibers, dried	16½	413
	470 free	442
Fibrin	480 free	443
Fibrous substances, vegetable	497 free	445
Figs	217	427
Filberts	222	427
Files, file blanks	141	422
Films, photographic	358½	439
Filtering paper	307	435
Firearms	142	422
sporting	143	422
combination shotguns and rifles	143	422
Fireboards, paper for	210	436
Fire brick, magnesic	77	416
Firecrackers	323	436
Firewood	673 free	448
Fish,		
American caught	568 free	445
anchovies	208, 210	427
bladders	19	414
	403 free	441
canned	211	427
eggs	471 free	443
for bait	482 free	443
fresh, frozen, or packed in ice	481 free	443
glue	19	414
herrings, pickled, frozen, or salted	210	427
oil, product of American fisheries	568 free	445
oil, other	34	414
plates	152	422
salt water	210	427
sardines	208-210	427
shell	615 free	447
skins	483 free	443
smoked, otherwise prepared	209	427
sounds	19	414
	403 free	441
Flannel, wool, for underwear	282	432
Flasks, quicksilver, returned	387 free	442
Flat rails, iron or steel	117	419
Flax,		
for covering cotton	392½ free	441
gill netting	272	432
hackled, known as "dressed line"	265	432
hemp, jute, or other fiber, all manufactures of	277	432
hydraulic hose	273½	432
laces, edgings, nettings and veilings, embroideries, insertings, neck rufflings, ruchings, trimmings, tuckings, lace window curtains, tamboured articles	276	433
manufactures of	277	432
nets	272	432
not hackled	497 free	443
oilcloth for floors	273	433
seed	206	426
seed oil	29	414
seines	272	432
straw	497 free	443
tapes	275½	433
tow of	497 free	443
waste, unmanufactured	497 free	443
waterproof cloth	273	433
webs	272	432
yarns or threads	274	433
Flint	484 free	443
stones, ground	484 free	443
Floats, metal	141	422
Flocks, wool	279	433

	Paragraph.	Page.
Floor matting	485 free	443
Floss, silk	298	435
Flour,		
rice	193	426
rye	190	426
sago	606 free	447
snuff	187	426
wheat	190	426
Flower seeds	611 free	
Flowers, as drugs	16½	413
	470 free	442
Flues, boiler	130	420
Forgings of iron or steel	115, 126	419, 421
Forks, tuning	326½	437
Fossils	486 free	443
Fowls,		
land and water	401 free	441
poultry	226	427
Frames,		
for optical instruments, etc	98	417
of looking-glass plate	96	417
Freestone	105½, 106	418
French chalk	11	413
Fresh beef	224½	427
Friction matches	326	437
Fringes	286	434
silk	300	435
Fruit,		
essences	17	414
ethers	17	413
juice	247	430
knives	140	422
oils	17	413
plants, tropical and semi-tropical	487 free	442
Fruits,		
apples	213	427
as drugs	16½	413
	470 free	442
currants, Zante	217	427
dates	213½	427
grapes	214	
green, ripe, or dried	489 free	443
olives	215	427
oranges, lemons, and limes	216	427
pineapples	213½	427
plums, prunes, figs, raisins, and other dried grapes	217	427
preserved in their own juices	219	427
preserved in sugar, sirup, molasses	218	427
tamarinds	490 free	443
Zante currants	217	427
Fulminates	324	437
Fulminating powders	324	437
Furniture,		
house	181	424
household, of persons from foreign countries	414 free	441
Fur,		
hats	335	437
manufactures of	353	439
pieces	492 free	443
skins of all kinds	493 free	443
Furs,		
dressed	329	437
undressed	492 free	443
Fusil oil	30	414
Fusible enamel	101	417
Galloons	286	434
silk	300	432, 435
Gambier	494 free	443
Gas retorts	87	416
Gelatine	19	414
manufactures of	354	439
Gems for colleges	603 free	446
German silver	158	423
Gilead, balm of	393 free	440
Gill netting, flax	272	433
Gimps	286	432, 434
Ginger,		
ale	248	429
cordial	244	429
root	629 free	447
wine	244	429
Gins, cotton	591 free	446
Girders, iron or steel	113	419
Glass,		
all articles of	89	416
all manufactures of	102	417
beads	99	417
bent	97	417
bottles	88, 90	416
all other, plain, green, and colored	88	416
broken and old	495 free	443
carboys	88	416
cast polished plate	94, 95, 97	417
cylinder and crown polished	92	417
demijohns	88	416
fluted, rolled, or rough plate	93	417
head pins	170	424
lenses or pebble lenses	100	417
magic-lantern slides	101	417
mirrors	102	417
old	495 free	443
optical instruments	98	417
pictorial paintings on	686 free	449
plain green, molded, and pressed	88	416
plates or disks	496 free	443
slides for magic lanterns	101	417
spectacles	98	417
stained or painted windows	102	417
	686 free	449
unpolished cylinder, crown, and common window	91	417
vials	88	417
windows, stained or painted	102	417
Glassware,		
colored and plain	88	417
opal	90	416
porcelain	90	416
Glazed earthenware	76, 78	416
Glaziers' lead	167	423
Glaziers' diamonds	467 free	443
Gloves,		
leather	343–349	438
tranks	350	438
Glucose	183	425
Glue	19	414
fish or isinglass	19	414
stock	506 free	443
Glycerin	20	414
Goat,		
hair	279	432
	685 free	449
skins	341	437
Goggles	98	417
Gold,		
coins	449 free	442
beaters' molds	498 free	443
beaters' skins	498 free	443
bullion	428 free	441
bullions	162	423
leaf	163	423
medals	551 free	445
ores	573 free	445
pens	169	423
size	44	414
threads	162	423
sweepings of	644 free	448
Goods liable to two or more rates of duty	§ 4	450

	Paragraph.	Page.
Gorings, wool	286	435
silk	300	435
cotton	263	432
Grain bags,		
made of burlaps	424½ free	441
exported, filled with grain	387 free	439
drugs	16½	413
	470 free	442
Granadilla wood	684 free	448
Granite	105½, 106	418
Grape sugar	183	425
Grapes	214, 217	427
Grass,		
manufactures of	352	438
seeds	611 free	447
suitable for making or ornamenting hats	417 free	441
sisal, binding twine made of	399 free	440
sisal, unmanufactured	497 free	443
Grasses, as paper stock	577 free	445
Grease	499 free	442
Green,		
chrome	41	414
fruits	489 free	445
paris	59½	415
Grindstones	107	418
Ground—		
beans or peanuts	223	427
bones	408 free	441
chicory	227	428
plaster of paris	81	416
Guano	500 free	443
Gum,		
British	233	428
crude, of amber	369 free	439
shellac	527 free	444
substitute	233	428
Gums and gum resins	16½	413
	470 free	442
Gun—		
barrel molds, steel	122	420
blocks	679 free	448
powder	325	437
wads	331	437
Gunny—		
bags, old	501, 577 free 443, 445	
cloth for covering for cotton	392½ free	440
Guns	143	422
Gutta-percha,		
crude	503 free	443
manufactures of	353	439
Gut, cat, whip, or worm, unmanufactured	431 free	441
manufactures of	351	438
Gypsum	81	416
Hackled flax	265	432
hemp	266	432
Hair,		
blankets made of	282	433
braces, bindings, and beltings	286	433
braids	286	433
brushes	314	436
buttons	286	433
camel, goat, alpaca, and other like animals	685 free	449
camel, goat, alpaca, and other like animals, in the form of roving, roping, or tops	279	433
curled	332½	437
cords and tassels	286	433
cloth	333, 334	437
embroideries and laces	286	433
fabrics, knit	281	432
fabrics having india rubber as a component material	283	433
felts for printing machines	282	432
flannels	285	433
Hair—Continued.	Paragraph.	Page.
fringes and gimps	286	433
hats	282	433
horse, cattle, and other animals	504 free	444
human	332, 353	437, 439
	504 free	443
on the skin	685 free	449
pencils	314	436
pins	170	424
preparations and applications for the	61	415
seating	334	438
suspenders	286	433
wood sticks	684 free	449
Hammer molds, steel	122	420
Hammers, blacksmiths'	129	421
Handsaws	154	422
Handkerchiefs,		
cotton	258	432
embroidered	276	433
Handle bolts	673 free	448
Handles for		
curling stones	462 free	442
knives or erasers	138	421
parasols and umbrellas	155½	423
Hangings, paper	310	436
Harrows	591 free	446
Harvesters	591 free	446
Hassocks, made of carpeting	296	434
Hat—		
braids, chip	417 free	441
pins	170	424
wire	124	420
Hats	335	437
wool	282	433
Hatters'—		
irons	134	421
plush	593 free	446
Hay	199	425
Head nets	286	
Heading—		
bolts	673 free	448
blocks	679 free	448
Heads, dolls'	321	436
Hemlock bark, extracts of	18	414
Hemp,		
all manufactures of	277	432
cables and cordages	268	432
carpets and carpeting	269	433
coverings for cotton	392½ free	433
hackled	266	432
manufactures of	277	432
not hackled	497 free	443
New Zealand binding twine	399 free	441
seed	611 free	437
seed oil	31	414
tow	497 free	443
twine	268	432
waste	497 free	443
yarns	274	433
Herbs	16½	413
	470 free	442
Herring oil	34	414
Hewn timber	674 free	448
Hide,		
cuttings, raw	506 free	444
rope	507 free	443
Hides and skins	505 free	443
Hinge blanks	131	421
Hinges	131	421
Hoarhound seed	611 free	447
Hobnails, wrought	146	422
Hones	508 free	444
Honey	200	426
Hoods, braids, plaits, laces, etc., for	417 free	441
Hoofs, unmanufactured	509 free	444

	Paragraph.	Page.
Hoop iron	116	419
Hop—		
poles	673 free	448
roots	510 free	444
Hops	201	426
Horn,		
manufactures of	352	438
strips and tips	511 free	443
Horns, and parts of	511 free	444
Horsehair	504 free	443
Horserakes	591 free	446
Horseshoe nails, wrought	146	422
Horseshoes, wrought iron or steel	148	422
Hose, hydraulic, linen	273½	423
House furniture	181	424
Household effects	414 free	441
of citizens of the United States dying in foreign countries	583 free	446
Hubs for wheels	679 free	448
Hunting knives	140	422
Hydrate of—		
chloral	12	413
potash	55	415
	595 free	446
soda	65	415
Hydraulic—		
cement	79	416
hose, linen	273½	432
Hydriodate of potash	55	415
Hydrographic charts	410 free	441
Ice	512 free	444
Iceland moss	69	416
Imitation precious stones	338	437
Imitations of—		
brandy, spirits, or wines	241	429
mineral water	249	429
Implements of persons arriving in the United States	596 free	446
India malacca joints	684 free	449
India rubber—		
crude	513 free	444
manufactures of	352	438
milk of	513 free	444
refuse	513 free	444
scrap	513 free	444
vulcanized	353	439
India-rubber—		
clothing, ready-made, made in part of	284	432
women's and children's dress goods of wool, etc., composed in part of	283	434
silk, etc., composed in part of	300, 302	435
Indian corn	190	426
Indians' goods and effects	582 free	445
Indigo	513 free	444
extracts and pastes of, and carmines	513 free	444
Indicus, cocculus	445 free	442
Indurated fiber wares	353	439
Ingots,		
for railway tires	156	423
copper	454 free	442
platina	589 free	446
steel	122	420
Ingrain,		
treble, three-ply carpets	292	434
two-ply carpets	293	434
Ink	21	414
powders	21	414
printers'	21	414
Insects,		
dried	16½	413
	470 free	442
eggs	471 free	443
Insertings	276	433
Institutions, special importations for	410, 413, 585, 687, 688 free	441, 445, 450
Instruments,		
of persons arriving in the United States	596 free	446
philosophical, for scientists	687 free	449
musical	326½	437
Integuments of animals	403 free	441
Inventions, models of	557 free	445
Iodate of potash	55	415
Iodine of potash	55	415
Iodine	515 free	444
Iodoform	22	414
Ipecac	516 free	444
Iridium	517 free	444
Iron and steel—		
alloys	122	420
anchors	126	421
andirons	134	421
angles	113	419
anvils	128	421
axle bars	127	421
axle blanks	127	421
axles	127	421
back saws	154	422
band iron	116, 119	419
bar iron	112	419
bars, steel	122	420
beams	113	419
billets, steel	122	420
black taggers	118	419
blacksmiths' hammers and sledges	129	421
blanks for railway wheels	156	423
blooms for railway wheels	156	423
blooms	122	420
bodkins	150	422
boiler or other plate	114	419
boiler or other tubes, pipes, flues, or stays	130	421
bolt blanks	131	421
bolts	131	421
brads	149	422
card clothing	132	421
car-truck channels	113	419
carving knives and forks	140	422
cast hollow ware	136	421
cast-iron pipe	133	421
cast-iron vessels	134	421
castings of iron	134	421
castings of malleable iron	135	421
cast scrap	110	418
chains of all kinds	137	421
channels	113	419
cheese knives	140	422
chromate of	438 free	442
circular saws	154	422
clock wires	124	420
cogged ingots for railway wheels	156	422
cogged ingots	122	420
connecting rods, steel	122	420
cooks' knives	140	422
corrugated sheets of iron	118	419
corset wire	124	420
cotton ties	459 free	442
crimped sheets	118	419
crinoline wire	124	420
crochet needles	150	422
crosscut saws	154	422
crowbars	129	421
drag saws	154	422
dross or residuum from burnt pyrites	109½	418
die blocks or blanks, steel	122	420

Iron and steel—Continued.	Paragraph.	Page.
electrotype plates	151	422
engraved plates	151	422
erasers	138	421
fence rods	123	420
ferro-manganese	110	418
ferro-silicon	110	418
files, file blanks, rasps, and floats	141	422
flats, bar iron	112	419
floats	141	422
flues	130	421
forged iron or steel	115	419
forgings	115	419
forgings for axles	127	421
forgings for vessels, steam engines, and locomotives	126	421
forms	113, 122	420
fruit knives	140	422
girders	113	419
gun-barrel molds	122	420
handsaws	154	422
handles for umbrellas and parasols	155½	423
hammers	129	421
hammer molds	122	420
hand and all other saws	154	422
hatters' irons	134	421
hinges or hinge blanks	131	421
hobnails	146	422
hoop, band or scroll	116, 119	419
horseshoe nails	146	422
horseshoes	148	422
hunting knives	140	422
ingots, cogged, steel	122	420
ingots for railway wheels	156	423
iron or steel sheets or plates	119	419
iron blooms	111	418
joists	113	419
kentledge	110	418
kitchen knives	140	422
knitting needles	150	422
knives and forks, table	140	422
lithographed plates	151	422
loops	111	419
manganiferous iron ore	109½	418
mill cranks	126	421
mill irons	126	421
mill saws	154	422
mule shoes	148	422
muskets, muzzle-loading shotguns, and sporting rifles	142	422
nail rods	123	421
nails	145, 146	422
needle wire	124	422
needles for knitting or sewing machines	150	422
ore	109½	418
piano wire	124	420
pig	110	418
pipes	130	421
pistols	143	422
piston rods	122	420
pit saws	154	422
plate	114	419
plates, cast	134	421
plates of steel	122	420
plumbers' knives	140	420
pocketknives	138	422
posts	113	419
rails, flat	117	419
rails, T	117	419
railway bars	117	419
railway fish plates or splice bars	152	422
razors and razor blades	140	422
residuum from burnt pyrites	109½	418
rifles, sporting	142	422
rivet rods of iron or steel	123	420
rivets	153	422
rods, connecting, steel	122	420
rods, rivet, screw and fence	123	421
rods, piston, steel	122	420
round	112	419
runners for umbrellas and parasols	155½	423
rust, damage from	125	421
sad irons	134	421
saws	154	422
saw plates	122	420
scissors	140	422
screws	155	423
scrap, cast	110	418
screw rods	123	420
scroll	116	419
sections of columns and posts	113	419
shafting	122	420
shafts, crank, steel	122	420
shafts for steamers	122	420
shapes	122	420
shears	140	422
sheet iron	120	419–420
sheets or plates coated with tin or lead	118, 121, 144	419, 420, 422
shoes, horse, mule, or ox	148	422
shotguns and rifles	142, 143	422
side arms	139	422
skelp	118	419
slabs, steel	122	420
sledges	129	421
spiegeleisen	110	418
spikes, cut	145	422
spikes, nuts, and washers	148	422
splice bars	152	422
sprigs	149	422
stays	130	421
steel ingots	122	419
steel plates engraved	151	422
steel wire	124	420
steels	140	422
stereotype plates	151	422
stove slates, cast	134	421
stretcher frames for umbrellas and parasols	155½	423
strip steel	124	420
structural shapes	113	419
sulphates of	455 free	442
sulphuret of	642 free	442
swaged steel	122	420
sword blades	139	422
swords	139	422
T rails	117	419
T T columns	113	419
table and carving knives and forks	140	422
taggers	118, 121	419, 420
tailors' iron	134	421
tape needles	150	422
terne plates	119, 121	419, 420
tin plates	119, 121	419, 420
tin taggers	119, 121	419, 420
tips for umbrellas and parasols	155½	423
track tools	129	421
tubes	130	421
umbrellas and parasol ribs, and stretcher frames, tips, runners, handles, or parts thereof	155½	423
vegetable knives	140	422
wares or articles of iron, steel, or other metal, enameled or glazed	144	422
washers	148	422

Iron and steel—Continued.	Paragraph.	Page.
watch wires	124	421
wedges	129	421
wheels, for railway purposes.	156	423
wire nails	147	422
wire rods	123	420
wire, round	124	420
wire or strip steel	124	420
wrist or crank pins	122	420
wrought, for ships	126	420
wrought mill cranks	126	420
wrought mill irons	126	420
wrought nails	146	422
Isinglass	19	414
Istle,		
binding twine	399 free	441
cables, cordage, and twine	268	432
or tampico fiber	497 free	443
twine	368 free	439
Italian cloth	283	434
Ivory and vegetable ivory—		
buttons	317	436
manufactures of	354	
black	40	414
Ivory,		
sawed or cut into logs	519 free	444
vegetable	519 free	444
manufactures of	354	439
Jackets, wool, worsted, etc.	285	434
Jalap	520 free	444
Japan varnish	44	414
Japanned leather	341	437
Japonica, terra	652 free	448
Jasmine or jasimine, oil of	568 free	443
Jellies	218	427
Jet,		
manufactures of	351	438
trimmings or ornaments	354	439
unmanufactured	521 free	444
Jewelry	336	437
imitations of	336	437
Jewels, watch or clock	467 free	442
Joists	113	419
Joss—		
light	522 free	444
stick	522 free	444
Juglandium oil	568 free	445
Jugs, containing still wine, ginger wine, ginger cordial, and vermuth	244	429
Juice,		
cane or beet, sirups of	182½	424
lemon, lime, and sour orange.	533 free	444
prune and cherry	247	429
Junk, old	523 free	444
Jute	497 free	443
all manufactures of	277	432
bagging for cotton	392½ free	440
butts	497 free	443
butts, bagging for cotton made of	392½ free	440
carpets and carpetings	269	433
hydraulic hose	273½	432
laces, edgings, embroideries, insertings, neck rufflings, ruchings, trimmings, tuckings, lace window curtains and handkerchiefs, velvet carpets	276	424
waste, undressed	497 free	443
yarn	267	432
Kainite	526 free	444
Kangaroo skins	341	437
Kaolin	82	416
Kelp	524 free	444
Kentledge, iron	110	418
Kieserite	525 free	444
Kitchen knives	140	422

Knit—	Paragraph.	Page.
fabrics	281	432
goods, silk	301	
Knitting needles	150	422
Knit wearing apparel, woolen	285	433
Knives,		
table, hunting, kitchen, bread, butter, vegetable, fruit, cheese, plumbers', painters', palette, artists', carving, cooks', and butchers'.	140	422
pocket or pen	138	422
Kryolith	460 free	442
Kyanite	526 free	444
Labeling goods	§ 5	450
Lac—		
dyes, button, crude, seed, shell, and stick	527 free	444
spirits	528 free	444
sulphur	642 free	448
Lace,		
articles made of	276	433
cotton	276	433
linen	276	433
silk, articles	301	435
wool	286	435
window curtains, flax, jute, or cotton	276	433
Laces of—		
flax, jute, cotton, or other vegetable fiber	276	433
silk	301	435
straw, chip, grass, palm-leaf, willow, osier, or rattan	417 free	441
Lacings for shoes or corsets	263	432
Lactarine	529 free	444
Lahn or Lame	654 free	448
Lampblack	40	414
Lance wood	684 free	448
Lanterns, magic, slides for	101	418
Lard	225½	427
Last blocks	679 free	448
Laths	680 free	448
Laudanum	35	414
Lava,		
tips for gas burners	86	416
unmanufactured	531 free	444
Lavender, oil of	568 free	445
Lead,		
acetate of	49	415
chromate of	41	415
chromium colors	41	415
glaziers'	167	423
molten and old refuse	166	423
nitrate of	50	415
old scrap	166	423
ore and dross	165	423
pencils in wood	357, 358	439
pigments	52	415
pigs and bars	166	423
pipes	167	423
red	51	415
scrap	166	423
sheets	167	423
shot	167	423
white	52	414
wire	167	423
Leaf,		
aluminum	160	423
Dutch metal	160	423
gold	163	423
silver and silver powder	163	423
Leather,		
belting	340	437
bend	340	437
bookbinders' calfskins	341	437
boots	341	438

Leather—Continued.	Paragraph.	Page.
calfskins	341	437
cut into shoe uppers	342	438
enameled	341	437
gloves	343	438
japanned	341	437
kangaroo skins	341	437
manufactures of	353	439
morocco skins for	341	437
patent	341	438
pianoforte, and pianoforte action	341	438
sheep and goat skins	341	437
shoes	341	438
sole	339	438
upper, dressed	341	437
vamps	342	438
Leaves:		
artificial	328	437
as drugs	16½	413
	470 free	442
Leeches	532 free	444
Lees crystals	74	416
Leakage	244	429
Lemonade	555 free	444
Lemon,		
grass, of	568 free	445
juice	533 free	444
oil of	568 free	445
peel	220	427
	570 free	445
Lemons	216	427
Lenses	100	418
disks for	496 free	443
Libraries of persons from foreign countries	414 free	441
Licenses to—		
custom-house brokers	§ 23	454
produce sugar	182	424
Lichens, dried	16½	413
	470 free	442
Licorice,		
and extracts of	23	414
in paste	23	414
in rolls	23	414
in other forms	23	414
root	534 free	444
Lifeboats and life-saving apparatus	535 free	444
Lignum-vitæ	684 free	448
Lily of the valley	234½	428
Lime	80	416
borate of	10	413
chloride of	537 free	444
citrate of	536 free	444
hydraulic	79	416
juice	533 free	444
sulphate of	588 free	446
Limes,		
fresh	216	427
oil of	568 free	445
Limestone	105½, 106	418
Linen—		
collars, cuffs, and shirts	275	433
hydraulic hose	273½	433
Linoleum	273	433
Linseed	206	426
oil	29	414
Litharge	49	415
Lithographic—		
charts	413 free	435, 441
prints for institutions, etc	413 free	435, 441
stones	538 free	435, 444
Litmus	539 free	444
Live animals	189	426
Loadstones	540 free	444
Logs	672 free	448
London purple	59½	415

	Paragraph.	Page.
Looking-glass plate	95, 96	418
Loops, iron	111	419
Lottery tickets and advertisements	§§ 10–12	452
Lumber	676 free	449
Lye of wood ashes	389 free	440
Macaroni	192	426
Mace	630 free	447
oil of	568 free	445
Machine blanketing	282	433
Machinery,		
imported for repair	§ 13	451
patterns for	557 free	444
Madder	541 free	444
Indian	541 free	444
Magic lanterns, glass slides for	101	418
Magnesia	24	414
calcined	24	414
carbonate of	24	414
medicinal	24	414
native mineral, carbonate of	543 free	444
sulphate of	24	414
	542	444
Magnesite	543 free	444
Magnesium	514 free	444
Magnets	545 free	444
Mahogany wood	684 free	448
Maize	190	426
Malacca joints, Indian	684 free	449
Malt,		
barley	191	426
extract	245	429
Manganese, oxide and ore of	546 free	444
Manganiferous iron ore	109½	418
Mangel-wurzel seed	611 free	447
Manila—		
twine	399 free	441
cables, cordage, and twine	268	432
unmanufactured or undressed	497 free	443
Manna	547 free	444
Mantels, slate	108	418
Manufactured articles, nonenumerated	§ 3	450
Manufacturing, bonded warehouse	§ 9	451
Manufactures,		
component material of chief value	§ 4	450
convict labor, products of, prohibited	§ 24	455
of the United States, exported and returned	§ 19	453
similitude clause	§ 4	450
Manures	500 free	443
Manuscripts	548 free	444
Maps	311	436
	412 free	441
for schools	413 free	441
for use of the United States	412 free	441
printed more than twenty years	410 free	441
Marble:		
in block, rough or squared	103	418
manufactures of	105	418
mosaic cubes	104	418
paving tiles	104	418
sawed, dressed, or otherwise	104	418
slabs	104	418
Marbles, toy	321	436
Marine coral	456 free	442
Marking, imported goods	§ 5	448
Marrow, crude	549 free	444
Marshmallows	550 free	444
Masks	355	429
Matches, friction or lucifer	326	437
Materials for construction of vessels	§§ 7, 8	450

	Paragraph.	Page.
Mattings, Chinese	485 free	443
Matting, floor	485 free	443
Matting, made of cocoa fiber or rattan	356	439
Mats—		
made of cocoa fiber or rattan	356	439
made of carpeting	296	434
Mattresses, hair curled suitable for	332½	437
Meal,		
corn	190	426
oat	190	426
rice	193	426
Measuring tapes, tapes for use in manufacture of	275½	432
Meat, extract of	225	427
Meats	225½	427
Medals,		
old	426 free	442
of gold, silver, or copper	551 free	444
Medicinal—		
drugs, vegetable	470 free	442
or medicated soap	63	415
preparations	58, 59	415
Meerschaum clay	553 free	444
Melada	182½	424
Men's hats of fur	335	437
Metal,		
articles, enameled or glazed	144	423
bronze in leaf	160	423
composition	452 free	442
Dutch, clippings from	159	423
in leaf	160	423
manufactured articles and wares of	177	424
sheathing	159	423
sheets, enameled	144	421
threads of gold, silver, or other metals	162	423
type	171	424
yellow	159, 161	423
Metallic—		
pens, except gold	168	424
pins	170	424
Metallics or flitters	160	423
Metronomes	326½	437
Mica	167½	424
Milk	553 free	444
of india rubber	513 free	444
preserved or condensed	196	426
sugar of	196	426
Mill—		
cranks	126	421
irons	126	421
saws	154	422
stones and burr stones	638 free	447
Millinery ornaments, feathers, flowers, birds, etc	328	437
Mineral,		
carbonate of magnesia	543 free	444
orange	51	415
salts of natural mineral waters	555 free	444
or earthen substances, articles composed of	86	416
waters	555 free	444
bottles and jugs containing	555 free	444
artificial, and imitations of natural	249	429
wax	668 free	448
Minerals, crude	556 free	444
Mineralogy, specimens of	625 free	447
Mining explosives	325	437
Mirrors	102	418
Models	557 free	445
Mohair for buttons	315	436
Molasses	557½ free	445
concentrated	182½	424
Molded glassware and glass bottles	88	416
Molds,		
hammer	122	420
gold beaters'	498 free	443
gun barrel	122	420
Monumental stone	105½, 106	418
Moquette carpets	287	434
Morocco, skins for	341	437
Morphia, and salts of	25	414
Morphine, and salts of	25	414
Mosaic cubes of marble	104	418
Moss	558 free	445
sea	69	416
Iceland	69	416
Mosses as drugs	16½	413
	470 free	442
Mother-of-pearl, manufactures of	354	439
Mowers	591 free	446
Mule shoes	148	422
Mungo	279	434
Munjeet	541 free	444
Muriate of—		
ammonia	8½, 371 free	413
potash	595 free	446
Music	311	436
	413 free	441
printed more than twenty years	410 free	441
raised print for the blind	409 free	441
Musical instruments	326½	437
Musk	559 free	445
Muskets	142	422
Mustard	234	427
seed	611½ free	447
Mutton	224	427
Muzzle-loading shotguns	142	422
Myrobolan	560 free	445
Myrtle sticks	684 free	449
Nail rods	123	420
Nails,		
cut	145	422
hob	146	422
horseshoe	146	422
wire	146	422
wrought iron and steel	147	422
Natural history, specimens of	625 free	447
Neat cattle, hides of	§§ 17, 18	452
Neck		432
ruchings	276	433
rufflings	276	433
silk	301	
Needle wire	124	420
Needles,		
crochet	150	422
darning	561 free	445
hand sewing	561 free	445
knitting	150	422
knitting machine	150	422
sewing machine	150	422
tape or bodkins	150	422
Neroli	568 free	445
Nets, flax, gill	272	433
Netting,		
gill, flax	272	433
silk	301	435
Nettings,		
cotton or flax	276	433
wool	286	434
New Zealand hemp	399 free	441
Nickel	167½	424
alloy	167½	424
oxide	167½	424
matte, ores of	573 free	445

Nickel—Continued.	Paragraph.	Page.
plates or ingots	167½	424
Niter cake	622 free	447
Nitrate of—		
lead	50	415
potash	595 free	446
refined	56	415
partly refined	56	415
soda	621 free	447
Nitrous ether, spirits of	17	413
Noils	685 free	449
carbonized	279	433
wool or hair	685 free	449
Nonenumerated articles	§ 4	450
Nursery stock	587 free	446
Nutmegs	631 free	447
Nuts	224	427
almonds	221	427
and washers	148	422
as drugs	16½	413
	470 free	442
Brazil	491 free	443
cocoanuts in the shell	224	427
cream	491 free	443
filberts	222	427
palm	491 free	443
kernels	491 free	443
peanuts	223	427
walnuts	222	427
Nut oil	568 free	445
Nux vomica	564 free	445
Oakum	565 free	445
Oar blocks	679 free	448
Oatmeal	190	426
Oats	190	426
Obscene articles	§§ 10–12	452
Ocher,		
dry	566 free	445
ground in oil	42	414
Ochery earths,		
dry	566 free	445
ground in oil	42	414
Oils,		
almond	568 free	445
amber	568 free	445
ambergris	568 free	445
American fisheries	568 free	445
aniline	568 free	445
anise, or anise seed	568 free	445
anthoes	568 free	445
aspic	568 free	445
attar of roses	568 free	445
bene	568 free	445
bergamot	568 free	445
cajaput	568 free	445
cake	567 free	445
caraway	568 free	445
cassia	568 free	445
castor	27	414
cedrat	568 free	445
chamomile	568 free	445
cinnamon	568 free	445
citronella	568 free	445
civet	568 free	445
cocoanut	568 free	445
cod	499 free	443
cod-liver	28	414
colors	48	414
cotton seed	568 free	445
croton	568 free	445
distilled	60	415
enflouraged	568 free	445
essential	60	415
expressed	60	415
fennel	568 free	445
fish, of American fisheries	568 free	445
foreign	34	414
flaxseed	29	414

Oils—Continued.	Paragraph.	Page.
fruit	17	414
fusil	30	414
hemp-seed	31	414
herring	34	414
jasmine, or jasimine	568 free	445
juglandium	568 free	445
juniper	568 free	445
lavender	568 free	445
lemon	568 free	445
lemon grass	568 free	445
limes	568 free	445
linseed	29	414
mace	568 free	445
neroli	568 free	445
nut	568 free	445
olive, fit for salad	32	414
for manufacturing or mechanical purposes	568 free	445
orange	568 free	445
flower	568 free	445
origanum	568 free	445
ottar of roses	568 free	445
palm	568 free	445
peppermint	33	414
petroleum	568 free	445
poppy-seed	29	414
rape-seed	31	414
rendered	60	415
rosemary	568 free	445
seal	34	414
seeds	206	426
sesame	568 free	445
sesamum seed	568 free	445
soluble	26	414
spermaceti	568 free	445
spike lavender	568 free	445
thyme	568 free	445
turkey red	26	414
turpentine	660 free	448
used in soap making, wire drawing, or dressing leather	499 free	443
valerian	568 free	445
whale	34	414
of American fisheries	568 free	445
Oilcloth	273	433
Old—		
brass	159	423
coins and medals	426 free	442
copper	452 free	442
glass	495 free	442
pewter and britannia metal	584 free	446
refuse gunny bags and cloth	577 free	443
refuse and scrap lead	166	423
sheathing	159	423
types	662 free	444
zinc	176	424
Oleate of soda	26	414
Olive oil,		
fit for salad	32	414
for manufacturing or mechanical purposes	568 free	445
Olives	215	427
Onions	202	426
Onyx, manufactures of	105	418
Opal glassware	90	417
Opera glasses	98	418
Opium,		
aqueous extract of	35	414
containing less than 9 per cent of morphia	36	414
crude	569 free	445
liquid preparations of	35	414
prepared for smoking	36	414
tincture of	35	414
Optical instruments	98	418
glass plates or disks for	496 free	443

	Paragraph.	Page.
Orange—		
juice, sour	533 free	444
mineral	51	415
oil	570 free	445
peel	220	427
	570 free	445
stick	684 free	449
wood	684 free	449
Oranges	216	427
boxes and barrels containing	216	427
Orchids	284½	428
Orchil or orchil liquid	571 free	445
Ores,		
antimony	376 free	440
chromic	438 free	442
cobalt	444 free	422
composed of lead and silver	165	423
copper	451 free	442
gold	573 free	445
iron	109½	418
lead	165	423
manganese	546 free	444
manganiferous iron	109½	418
nickel	573 free	445
silver	573 free	445
silver, containing lead	165	423
sulphur	642 free	448
tin	653 free	448
Organzine, silk	298	435
Oriental rugs	287	434
Orleans, and all extracts of	375 free	440
Ornamental feathers	328	437
Ornaments	286	434
chinaware	84, 85	416
millinery	328	437
silk	300	435
Orpiment	382 free	440
Osier	179	424
Osmium	574 free	445
Ox shoes	148	422
Oxide of—		
cobalt	14½	413
manganese	546 free	444
nickel	167½	424
strontia	640 free	446
tin, black	653 free	448
uranium	663 free	448
zinc	47	415
Packages, marking and stamping of	§ 5	450
Packing—		
boxes and shooks	180	424
of wines, etc	244	429
Paddy	193	426
Painters' knives	140	422
Paints,		
baryta, sulphate of, or barytes	37	414
black, bone, ivory, or vegetable	40	414
blanc fixe	39	414
blue, Berlin, Prussian, or Chinese	38	414
blue, all containing ferrocyanide of iron	38	414
blue, ultramarine	43	414
blue wash, containing ultramarine	43	414
brown acetate of lead	49	414
chrome yellow	41	414
cobalt, and cobalt ore	444 free	442
cochineal	446 free	442
colors containing quicksilver	45	415
crayons	48	415
frostings	48	
lakes	46	415
litharge	49	414
ocher and ochery earths	42	415
orange mineral	51	415
oxide of zinc	47	415
pigments	48	415
red lead	51	415
sienna and sienna earths	42	414
tubes, in	48	415
umber and umber earths	42	414
verdigris	666 free	447
vermilion	45	415
wash blue	43	414
white, acetate of lead	49	414
Paris	46	415
pigment containing lead	52	415
satin	39	415
zinc or pigment	47	415
whiting and Paris white	46	415
yellow	41	414
zinc, oxide of	47	415
Paintings	575 free	445
for colleges	585 free	446
Palette knives	140	422
Pailings	681 free	448
Palladium	576 free	445
Palm-leaf,		
fans, common	474 free	443
unmanufactured	474 free	443
manufactures of	352	438
Palm-nut kernels	491 free	443
Palm—		
nuts	491 free	443
oils	568 free	445
Palms	284½	428
Pamphlets	311	436
	411 free	441
Paper,		
albumenized	307	435
albums	308	435
all	310	436
blank books	311	436
books	311	436
books cigarette and covers	359	439
buttons, made of	318	436
cardboards of	308	435
cards, playing	312	436
charts	311	436
cigarette	359	439
cigars and cigarette	188	425
copying	307	435
drawing	310	436
engraving	311	436
envelopes	307, 309	435, 436
etchings	311	436
felt, roofing	304	435
filtering	307	435
for screens for fireboards	310	436
hangings	310	436
lithographic prints	308	435
maps	311	436
manufactures of	313	436
masks of	355	439
music	311	436
old	577 free	445
parchment	308	435
photographs	311	436
pulp, manufactures of	353	439
pulp shoe buttons	318	437
pulp, masks made of	355	439
playing cards	312	436
printed matter	311	436
printing	306	435
roofing felt	304	435
scrap albums	308	435
screens	310	436
sensitized	307	435
sheathing	304	435
silver	307	435
stamps, foreign postage or revenue	636½ free	

Paper—Continued.	Paragraph.	Page.
stock	577 free	445
surface coated	308	435
tissue	307	435
writing	307, 310	435, 436
Papier-maché,		
manufactures of	353	439
shoe buttons	318	437
Paraffin	578 free	445
Parasol—		
ribs	155½	423
sticks	684 free	449
Parasols	360	439
Parchment	579 free	435, 445
Parian ware	84, 85	416
Paris—		
green	59½	415
white	46	415
Partridge sticks	684 free	449
Paste,		
Brazil	416 free	441
licorce	23	414
manufactures of	351	438
Pastes of—		
indigo	514 free	444
toilet	61	415
Patent—		
barley	191	426
leather	341	437
tartar	73	416
Patterns for machinery	557 free	445
Paving tiles, marble	104	418
Peanuts	223	427
Pearl—		
buttens	316	436
mother of	354	439
	580 free	445
Pearls	337, 338	437
Pease,		
dried	203	426
green	203	426
	581 free	445
prepared or preserved	198	426
split	203	426
Pebble, unwrought	418 free	441
Peel, lemon and orange	220	427
Peltries and other usual goods and effects of Indians	582 free	445
Pencil leads	358	439
Pencils,		
hair	314	436
slate	357	439
wood	357	439
Penholders	169	424
Penknives	138	421
Pens,		
gold	169	424
metallic	168	424
Pepper	235	428
	632 free	447
Peppermint oil	33	414
Percussion caps	327	437
Perfumed soap	63	415
Perfumery	7, 61	413, 415
Periodicals	562 free	445
published by individuals for gratuitous private circulation	410 free	441
Personal—		
effects accompanying passenger	669 free	448
effects of citizens of the United States dying in foreign countries	583 free	446
Petroleum	568 free	445
Pewter	584 free	446

Philosophical—	Paragraph.	Page.
apparatus brought by professional artists, lecturers, or scientists	687 free	449
and scientific apparatus, utensils, instruments, and preparations	585 free	446
Phosphates	586 free	446
Phosphorus	53	415
Photographic dry plates	358½	439
Photographs	311	436
	410, 412, 687, 688 free	441, 449
Pianoforte action leather	341	438
Pianoforte leather	341	438
Piano wire	124	420
Pickles	198	426
Pickled—		
fish	209	426
herrings	210	426
Pickets	681 free	448
Pig iron	110	418
Pigments	47, 48, 52	414
Pigs—		
of brass	159	423
of lead	166	423
of zinc	174	424
Pile fabrics,		
cotton or other vegetable fiber	259	432
silk	299	435
Pimento,		
unground	633 free	447
wood	684 free	449
Pineapples	213½	427
Pine clapboards	677 free	448
Pins,		
belt	170	424
bonnet, scarf, and lace	170	424
bonnet and hat	170	424
crank	122	420
glass and enameled head	170	424
hair	170	424
hat	170	424
lace	170	424
metallic	170	424
safety	170	424
scarf	170	424
shawl	170	424
wrist or crank	122	420
Pipe bowls	359	439
Pipes,		
boiler	130	420
cast-iron	133	421
clay (all common) tobacco	359	439
copper	161	423
lead	167	423
pitch	326½	437
tobacco	359	439
Pistols, breech-loading	143	422
Piston rods	122	420
Pit saws	154	422
Pitch—		
Burgundy	424 free	441
or coal tar	647 free	448
of wood	647 free	448
pipes, pitch, metal	326½	437
Plaits	417 free	441
Plank	676 free	449
Planking, ship	673 free	448
Planters	591 free	446
Plants	587 free	446
Plants, fruit, tropical and semi-tropical	234½	428
	487 free	443
Plaques	84, 85	416
Plaster of paris	81	416
casts for societies	585 free	446
manufactures of	353	439
unground	588 free	446

	Paragraph.	Page.
Plate glass, cast, polished	94, 97	417
looking glass, or plate glass silvered and framed	96	417
fluted	93	417
Plates,		
boiler or other, of iron or steel	114	419
cast-iron stove	134	421
copper, rolled	161	423
	454 free	442
electrotype	151	422
engraved or lithographed	151	422
fashion	476 free	443
of iron or steel, galvanized or coated	119	419
of metal, enameled or glazed	144	422
photographic	358½	
railway fish	152	428
saw	122	420
steel engraved	151	423
stereotype	151	423
Platina	589 free	446
Platinum	590 free	446
Playing cards	312	436
Plows	591 free	446
Plumbago	592 free	446
Plumbers' knives	140	422
Plums	217	427
Plush, hatters'	393 free	446
Plushes,		
silk	299	435
velvets, velveteens, corduroys, and all pile fabrics	259	432
Pocketknives	138	421
Poles, hop	673 free	448
Polishing stones	594 free	446
Pomades	61	415
Pool balls	320	437
Poppy-seed oil	29, 206	414, 426
Porcelain glassware	90	416
ware	84, 85	416
Pork	224½	427
Porter	245	429
Portland cement	79	416
Posts of wood	679 free	448
and columns, iron	113	419
fence	673 free	448
Potash,		
bichromate of	54	415
calcined or pearl ash	595 free	446
caustic	595 free	446
chlorate of	595 free	446
chromate of	54	415
crude, carbonate of	595 free	446
hydrate of	55, 268, 595 free	446
iodate of	55	415
iodide of	55	415
muriate of	595 free	446
nitrate of	56	415
prussiate of	57	415
sulphate of	595 free	446
Potatoes	204	425
Pouches for tobacco	359	439
Poultry	226	427
Powder,		
bronze	160	423
curry	463 free	442
Powders for the hair, teeth, or skin	61	415
fulminating	324	437
gun	325	437
ink	21	414
toilet	61	415
Precious stones	338	437
Precipitated chalk	11	413
Preparations, medicinal	58, 59	415
anatomical	619 free	446
chalk	11	413
Preparations, etc.—Cont'd.	Paragraph.	Page.
coal tar	58	415
toilet	61	415
Printed matter	311	436
Printers' ink	21	414
Printing paper	306	435
Prints, lithographic	413 free	441
Prizes or trophies	551 free	444
Professional—		
books	596 free	446
implements	596 free	446
instruments	596 free	446
Proprietary medicinal preparations	58	415
Prune wine and juice	247	429
Prunes	217	427
Prussian blue	38	414
Prussiate of potash	57	415
Public monuments, articles intended for	688 free	449
Pulp,		
all manufactures of	353	439
blue colors	38	414
masks	355	439
wood	303	435
yellow	41	414
Pulu	597 free	446
Pumice	598 free	446
stone	638 free	442
Purple, London	59½	415
Putty	46	414
Pyrites,		
dross or residuum from burnt	109½	418
sulphur ore	642 free	448
Pyroligneous acid	1	413
Pyroxyline, compounds of	15	413
Quicksilver	170½	424
flasks or bottles	387 free	440
Quills	660 free	446
Quilts of down	328	437
Quinia,		
barks of	394 free	441
sulphate of	601 free	446
Quoits	462 free	442
Rabbits' fur, hats composed of	335	437
Rags	577, 602, 685 free	445, 446, 449
Railroad ties	673 free	448
Rails,		
flat	117	419
T	117	419
Railway—		
bars	117	419
fish plates	152	422
tires	156	422
wheels	156	423
Raisins	217	427
Rakes, horse	591 free	446
Rape seed	611 free	447
seed oil	31	414
Rasps	141	422
Rattan, braids, plaits, etc., for hats, bonnets, or hoods	417 free	441
mats and matting	356	439
unmanufactured	684 free	449
Raw, unmanufactured articles	§ 3	450
Razors and razor blades	140	422
Ready-made clothing,		
cotton	258	432
silk	301	435
wool	284	434
Reapers	591 free	446
Reciprocal commercial arrangements	§ 71	472
Reciprocity treaty with Hawaii	182½	425
Red—		
chalk	11	413
lead	51	415

Red—Continued.	Paragraph.	Page.
pepper, ground	235	428
prussiate of potash	57	415
vermilion	45	415
Reeds,		
chair	179	424
for umbrellas	684 free	449
Regana	603 free	446
Regulus:		
antimony	376 free	440
copper	453 free	442
Reimportation of articles	§ 19	452
Rendered oils	60	415
Rennets	604 free	447
Repairs to American vessels	§ 8	450
to machinery	§ 13	452
Repeal provisions	§ 72	452
Resin gum, as drugs	16½	413
	470 free	442
Retorts, gas	87	416
platinum	590 free	446
Revenue stamp, foreign	636½ free	447
Ribs, for parasols and umbrellas	155½	423
Rice	193	426
flour	193	426
meal	193	426
paddy	193	426
uncleaned	193	426
Rifles,		
combination	143	422
sporting	142	422
Rivet rods	123	420
Rivets	153	422
Rochelle salts	75	416
Rocoa	375 free	440
Rods, connecting	122	420
copper	161	423
drill	124	420
Rods, wire	123, 124	420
Rolls, licorice	23	413
Roman cement	79	416
Roofing—		
felt	304	435
slates	109	418
Root,		
arrow	381 free	440
briar	684 free	449
dandelion	231	428
ginger	629 free	447
Roots, as drugs	16½	413
	470 free	442
bulbous	16½	413
	470 free	442
hop	510 free	444
Rope—		
ends	577 free	445
hide	507 free	444
waste	577 free	445
Ropes	268	433
Roping wool	279	433
Rosewood	684 free	448
Roses, attar or ottar of	568 free	445
Rotten stone	638 free	447
Roving wool	279	434
waste wool	685 free	449
Roucou, and extracts of	375 free	440
Rough, buhrstone	638 free	
Ruchings	276, 301	432, 435
Rufflings	276, 301	432, 435
Rugs,		
carpeting	296	434
oriental, Berlin, and other similar	287	434
Rust	125	421
Rye flour	190	426
Rye	190	426
Saccharine	183	426
Sad irons	134	421

	Paragraph.	Page.
Safety pins	170	424
Safflower	605 free	447
Saffron, and extract of	605 free	447
Saffron cake	605 free	447
Sago,		
crude	606 free	447
flour	606 free	447
Salicin	607 free	447
Salad oil of olives	32	414
Sal ammoniac	8½	413
Salaratus	64	415
Saloup	612 free	447
Sal soda	67	416
Salt—		
cake	622 free	447
for curing meats and fish	608 free	447
in bulk, in bags, sacks, barrels, or other packages	608 free	447
Saltpeter	595 free	446
refined	56	415
Salts—		
aniline	372 free	439
black	595 free	446
chemical	60	415
epsom	24	414
	542 free	444
manure	500 free	444
mineral	555 free	444
of cinchona bark	601 free	446
of morphia	25	414
rochelle	75	415
santonin	62	415
strychnia	70	
uranium	663 free	448
Sand	638 free	447
Sandstone	105½, 106	418
Santonin	62	415
Sardines	208	427
Satin,		
white	39	414
wood	684 free	448
Sauces	198	426
Sauerkraut	609 free	447
Sausage,		
bologna	406 free	441
skins	610 free	447
Saw plates, steel	122	420
Sawed boards, plank, deals, etc.	676 free	448
Saws	154	422
Scenery, theatrical	596 free	446
Scientific—		
apparatus for institutions	585 free	446
books and periodicals	410 free	441
Scissors, steel	140	422
Scrap—		
albums	308	435
iron	110	418
lead	166	423
steel	110	418
Screens of carpeting	296	434
Screw wire rods	123	421
Screws	155	423
Scroll iron	116, 119	419
Sculpture for colleges	603 free	445
Sea moss	69	416
Seal oil	34	414
Seating, hair	334	437
Seaweeds	558 free	445
Seed cane	611 free	447
lac	527 free	445
Seeds	206½	426
agricultural	206½	426
anise	611 free	447
aromatic, as drugs	16½, 470 free	413, 442
beet	611 free	447
bene	611 free	447
canary	611 free	447

	Paragraph.	Page.
Seeds—Continued.		
caraway	611 free	447
cardamon	611 free	447
castor, or castor beans	205	426
coriander	611 free	447
cotton	611 free	447
croton	611 free	447
cummin	611 free	447
fennel	611 free	447
fenugreek	611 free	447
flax	206	426
flower	611 free	447
garden	206½	426
grass	611 free	447
hemp	611 free	447
horehound	611 free	447
linseed	206	426
mangel-wurzel	611 free	447
morbid growth	16½	413
	470 free	442
mustard	611 free	447
oil	206	426
poppy	206	426
rape	611	447
sorghum	611 free	447
St. John's bread	611 free	447
sugar beet	611 free	447
sugar cane	611 free	447
Seines, flax	272	433
Selep	612 free	447
Sensitized paper	307	435
Sesame, or sesamum seed oil	568 free	445
Sewing-machine needles	150	422
Sewing silk	298	435
Shafting, steel	122	420
Shafts	122	420
Shale	318½	436
Shapes, steel	122	420
Shawl pins	170	424
Shawls, woolen	281	433
Shears	140	422
Sheathing,		
felt	479 free	
metal, old	159	423
paper	304	435
or yellow metal	161	419
Sheepskins	341	437
Sheets—		
of copper	161	423
of iron or steel	118, 119	419
of lead	167	423
of metal, enameled or glazed	144	422
of platina	589 free	446
of zinc	175	424
Shellfish	615 free	447
Shell buttons	316	436
manufactures of	354	439
Shells	613 free	447
cocoa or cacao	447 free	442
Shingle bolts	673 free	448
Shingles	682 free	448
Ship—		
chronometers	172	424
planking	673 free	448
timber	673 free	448
Shirts	275	432
knitted	262	432
Shoddy	279	432
Shoe buttons	318	436
Shoes,		
leather	341	438
horse and ox	148	422
Shooks—		
of American manufacture	387 free	440
packing-box	180	424
sugar-box	180	424
Shot	167	423
Shotgun barrels	614 free	447
Shotguns	142, 143	422
Shrimps	615 free	447
Shrubs	587 free	446
Side arms	139	422
Sienna	42	414
	566 free	445
earths	42	414
	566 free	445
Silicate—		
alkaline	68	416
of soda	68	416
Silk—		
all manufactures of	302	435
beaded goods	301	435
belting	300	435
braces	300	435
braids	300	435
button forms	315	436
buttons	300	435
carded	298	335
chenilles	299	435
clothing, ready-made	301	435
cocoons	617 free	447
cords	300	435
embroidered articles	301	435
floss	298	435
fringes	300	435
galloons	301	435
gorings	300	435
handkerchiefs	301	435
hatters' plush	593 free	447
knit goods	301	435
laces	301	435
nettings	301	435
organzine	298	435
ornaments	300	435
pile fabrics	299	435
plushes	299	435
raw	616 free	447
ready-made clothing	301	435
ruchings	301	435
sewing	298	435
singles	298	435
sleeve linings	260	432
spun	298	435
suspenders	300	435
thread	298	435
thrown	298	435
tram	298	435
twist	298	435
umbrellas	360	439
veiling	301	435
velvets	299	435
wraps	298	435
waste	617 free	447
wearing apparel	301	435
webbing	300	435
worms' eggs	618 free	447
yarns	298	435
Silver—		
bullion	423 free	441
bullions	162	423
coins	449 free	442
German	158	423
leaf	164	423
medals	551 free	444
ores	573 free	444
ores containing lead	165	423
paper	307	435
powder	164	423
sweepings	644 free	448
Sirups—		
of cane juice	182½	424
of beet juice	182½	424
Sisal—		
grass or sunn, binding twine	399 free	441

	Paragraph.	Page.
Sisal—Continued.		
grass or sunn, cables, cordage, twine	268	432
grass, unmanufactured	497 free	443
Size, gold	44	414
Skeletons	619 free	447
Skelp, iron or steel	114–118	419
Sketches, original	575 free	445
Skins	341	437
birds	400 free	441
raw	505 free	443
sausage	610 free	447
Slack coal	318½	436
Slate—		
all manufactures	108	418
chimney pieces	108	418
mantels	108	418
pencils	357	439
slabs for tables	108	418
Slates	108	418
roofing	109	418
Sledges, blacksmiths'	129	421
Slides, glass, for magic lanterns	101	418
Slubbing waste	685 free	449
Smalts	48	415
Smelting and refining ores and metals in bond	§ 21	454
Smokers' articles	359	439
Snails	620 free	447
Snuff and snuff flour	187	425
Soap	63	415
toilet	63	415
Soda and potassa, tartrate of	75	415
ash	67	415
bicarbonate and supercarbonate of	64	415
bichromate of	66	415
caustic	65	415
chlorate of	621 free	447
chromate of	66	415
crystals	67	416
cubic nitrate of	621 free	447
hydrate of	65	415
nitrate of	621 free	447
oleate of	26	413
sal	67	416
silicate of	68	416
sulphate of	622 free	447
tartrate of	75	416
water	555 free	444
Sodium	623 free	447
Sole leather	339	437
Soluble oil	26	414
Sorghum for seed	611 free	424, 447
Sounds	19	414
	403 free	441
Spar, manufactures of	351	438
Spars, timber used for	674 free	448
Sparterre	624 free	447
Specimens of natural history, botany, mineralogy	625 free	447
Spectacle frames	98	418
Spectacles	98	418
glass plates or disks for	496 free	443
Spices	235	428
as drugs	16½	413
	470 free	442
cassia, cassia vera, and buds	626 free	447
cinnamon and chips	627 free	447
cloves and clove stems	628 free	447
ginger root	629 free	447
mace	630 free	447
nutmegs	631 free	447
pepper,		
black and white	632 free	447
red	235	428
pimento	633 free	447
sage	235	428
Spiegeleisen	110	418
Spikes,		
cut	145	421
wrought	148	422
Spirits of—		
nitrous ether	17	413
turpentine	660 free	448
Spirituous—		
beverages	240	428
liquors	239	428
Sponges	69	416
Sporting rifles	142	422
Sprigs	149	422
Spruce clapboards	678 free	448
Spun silk	298	
Spunk	635 free	447
Spurs and stilts used in the manufacture of earthenware	636 free	447
Stamping, of imported goods	§ 5	450
Stamps, foreign postage or revenue	636½ free	447
Starch	232, 233	428
Statuary	575 free	445
for colleges, etc	585, 603 free	446, 447
Statuettes, chinaware	84, 85	416
Stave bolts	673 free	448
Staves of wood	683 free	449
Stays, boiler	130	421
Steel or iron cotton ties	459 free	443
alloys used for tools	122	420
bars, billets, and blooms	122	420
castings	122	420
nails	146	421
plates, engraved	151	421
rivets	153	421
rods	123	420
spikes	145	421
stretcher frames of umbrellas	155½	421
wire	123	420
Steels	140	422
Stems, as drugs	16½	413
	470 free	442
Stereotype plates	151	422
Stick, lac	527 free	444
Sticks—		
for umbrellas	361	439
hairwood	684 free	449
myrtlewood	684 free	449
orangewood	684 free	449
partridge wood	684 free	449
pimento wood	684 free	449
rough hewn or sawed	679 free	448
St. John's bread or bene seed	611 free	447
Stock,		
glue	506 free	443
paper	577 free	445
Stockings, hose and half-hose, cotton	261, 262	432
Stone,		
building	105½, 106	418
burr	638 free	447
cliff	638 free	447
freestone	105½, 106	418
granite	105½, 106	418
lime	105½, 106	418
monumental	105½, 106	418
sand	105½, 106	418
ware	83, 84, 85	416
Stones,		
burnishing	594 free	446
burr	638 free	447
curling	462 free	442
flint, ground	482 free	442
grind	107	418
lithographic	538 free	444
load	540 free	444

Stones—Continued.	Paragraph.	Page.
mill	638 free	447
polishing	594 free	446
precious, and imitations of	338	437
pumice	638 free	447
rotten	638 free	447
whet	508 free	343
Stoneware	83, 85	416
Stops, art educational	384 free	440
Storax	639 free	447
Stove plates	134	421
Straw	207½	425
	497 free	443
braids	417 free	441
manufactures of	352	429
matting for floors	485 free	441
Stretcher frames, tips for umbrellas	155½	423
Strings, gut	326½	437
Strontia	640 free	447
mineral, carbonate of	640 free	447
oxide and protoxide of	640 free	447
Strontianite	640 free	447
Structural shapes of iron or steel	113	419
Strychnia and strychnine	70	416
Styrax	639 free	447
Subacetate of copper	666 free	448
Substances,		
explosive	325	437
used for manure	500 free	443
vegetable	558 free	445
Substitutes—		
for butter	194	425
for coffee	231	427
Sugar	182½	424
beet, seed	611 free	447
box shooks	180	424
bounty	182	424
candy	183	425
cane for seed	611 free	447
colored	183	424
confectionery	183	425
fruits, comfits, or sweetmeats, preserved in	218	426
glucose	183	425
grape	183	425
of milk	196	426
tank bottoms	182½	424
tinctured	183	425
Sulphate—		
of alumina	8	413
of ammonia	8½	413
of baryta	375 free	440
of barytes, artificial	39	414
of baryta or barytes	37	414
of copper	405 free	441
of iron	455 free	442
of lime, artificial	39	414
of magnesia	24	414
	541 free	444
of potash	595 free	446
of quinia	601 free	446
of soda	622 free	447
Sulphide of arsenic	382 free	440
Sulphite of antimony, crude	376 free	440
Sulphur,		
crude	642 free	448
ore	642 free	448
lac or precipitated	642 free	448
refined	71	416
sublimed, or flowers of	71	416
not otherwise provided for	642 free	448
Sulphuret of iron	642 free	448
Sulphuric—		
acid	643 free	448
ethers	17	413
Sumac,	Paragraph.	Page.
extract of	18	414
ground	72	416
Sunn binding twine	399 free	441
cables, cordage, and twine	268	432
unmanufactured	497 free	443
Sunshades	360	439
sticks for	361	439
	684 free	449
Supercarbonate of soda	64	415
Suspenders	263, 300	432, 434
Swaged steel	122	420
Sweepings of silver or gold	644 free	448
Sweetmeats	217	427
Swords	139	422
blades	139	422
Table knives	140	422
Tables, slate slabs for	108	418
Tacks, cut	149	422
Taggers tin	119, 121	418, 419
iron or steel, black	118	419
pickled or cleaned	120	419
Tailors' irons	134	421
Tallow	645 free	448
Talmas	285	
Tamarinds	490 free	443
Tamboured articles	276	433
Tampico fiber—		
binding twine	399 free	441
cables, cordage, and twine	268	432
unmanufactured	497 free	443
Tank bottoms	182½	424
Tanned and dressed calfskins	341	437
Tannic acid	5	413
Tannin	5	413
Tanning, articles used for	386 free	439
Tapes of flax	275½	432
Tapestry—		
brussels carpets	291	434
velvet carpets	290	434
Tapioca	646 free	448
Tar—		
coal products	14	413
	443 free	442
of wood	647 free	448
Tartar,		
cream of	73	416
crude	380 free	440
Tartar, patent	73	416
Tartars	74	416
Tartaric acid	6	413
Tartrate of soda and potassa	75	416
Tassels	286, 300	434, 435
Tea	648 free	448
plants	648 free	448
Teams of immigrants	374 free	440
Teazles	207½	425
Teeth	650 free	448
Terne plates	121	419
Terra alba	651 free	448
japonica	652 free	448
Textile grasses	497 free	443
Theatrical properties	596 free	446
Thrashing machines	591 free	446
Thread—		
cotton	250, 251	429
silk	298	433
Threads of gold, silver, or other metals	162	423
Thrown silk	298	435
Thyme, oil of	568 free	445
Ties, cotton	459 free	442
Tiles	78, 104	416, 418
marble paving	104	418
Timber—		
hewn and sawed	674 free	448
round	572 free	448
squared and sided	675 free	448

	Paragraph.	Page.
Timber—Continued.		
used for spars and building wharves	674 free	448
Tin bars, blocks, pigs or grain, and granulated	653 free	448
black oxide of	653 free	448
ore, cassiterite or black oxide	653 free	448
plate	121	419
taggers	119, 121	419, 420
Tincture of opium	35	414
Tinsel wire	654 free	448
Tips—		
for penholders	169	424
for umbrellas and parasols	155½	423
lava, for burners	86	416
Tires	156	423
Tissue paper	367 free	435
Tobacco—		
filler	185	425
manufacturers and growers of (§ 69)	1, 2	471
of all descriptions	186	425
Quebrado, or self-working bales	185	425
stems	655 free	448
unmanufactured	186	425
wrapper	184, 185	425
Toilet—		
preparations	61	415
soap	63	415
waters	7	413
Tonka beans	656 free	448
Tools of trade of persons arriving in the United States	596 free	446
track	129	421
Tooth and disk harrows	591 free	446
picks	180½	424
Tops, wool	279	433
Tow	497 free	443
waste	497 free	443
Tournay velvet carpets	288	434
Toys	321	436
chinaware	84, 85	416
Track tools	129	421
Trade-marks	§ 6	450
Tram silk	298	435
Treble ingrain carpets	292	434
Trees	587 free	446
Trimmings—		
bead or beaded	354	439
dress	286	434
flax, jute, cotton, or other vegetable fiber	276	433
Tripoli	657 free	448
Trophies	551 free	444
Tropical and semitropical fruit plants	487 free	442
Tubes—		
boiler	130	401
iron or steel	130	421
Tuckings	276	433
Tuning forks and hammers	320½	437
Turmeric	658 free	448
Turpentine,		
spirits of	660 free	448
Venice	659 free	448
Turtles	661 free	448
Twine	268	432
	399 free	441
Twist, silk	298	435
Type metal	171	424
Types—		
new	171	424
old	662 free	448
Ulsters	285	434
Ultramarine blue	43	414
Umber and umber earths	42	414
	565 free	445
Umbrella and parasol ribs, stretcher frames, tips, runners, handles, and other parts	155½	423
sticks, wood	361	439
	685 free	449
parasols and sunshades	360	
Unenumerated articles	§§ 3, 4	450
United States,		
articles imported by	385 free	440
articles, the growth, produce, and manufacture of	387 free	440
products of fisheries of	568 free	445
Unwrought clays of earth	82	416
Upper leather	341	437
Uranium, oxide and salts of	663 free	448
Vaccine virus	664 free	448
Valerian, oil of	568 free	445
Valonia	665 free	448
Value of foreign coins	§ 25	455
Vamps	342	438
Varnish	44	414–415
Vases—		
china ware	84, 85	416
platinum	590 free	446
Vegetable fiber, all manufactures of	276–279	433
fibers, crude	470 free	443
Vegetable—		
ivory	519 free	443
black	40	414
manufactures of	354	439
knives	140	422
substances, crude	558 free	445
Vegetables	198–207	425
if drugs	16½	413
	470 free	443
Veilings	276, 286, 433	433
Vellum	579 free	445
Velvets, silk	299	435
Venetian chain carpets	292	434
Venice turpentine	659 free	448
Verdigris	666 free	448
Vermicelli	192	425
Vermillion, red	45	415
Vermuth	244	429
Vessels,		
American, engaged in foreign trade	§ 8	450
built in the United States for foreign account	§ 7	450
built in the United States of foreign material	§ 7	450
cast iron	134	421
not of the United States	§§ 15, 16	453
of glass	90	417
of platinum	590 free	446
wrecked in waters of the United States	§ 20	454
Vials	88	416
Vinegar	236	428
Vines	587 free	446
Vitrified tiles	78	416
Vitriol, blue	405 free	441
Vulcanized india rubber	353	415
Wafers, unmedicated	667 free	448
Wagons of immigrants	374 free	440
Walnuts	222	427
Wares, iron or steel	144	422
Warehouses, bonded—		
for smelting and refining metals	§ 21	454
for manufacturing articles	387 free	440
	§ 9	451
Warps, cotton	250–257	429–432
Wash, blue	43	414
Washers	148	422

	Paragraph.	Page.
Waste	362	440
carded	279	433
cotton	458 free	400
fit only for paper stock	577 free	445
flax	497 free	443
garnetted	279	433
hemp	497 free	443
jute	497 free	443
ring and roving	685 free	449
Waste,		
rope and bagging	577 free	445
silk	617 free	447
slubbing	685 free	449
tow	497 free	443
wool	685 free	449
yarn	685 free	449
Watches	173	424
Water,		
cologne	7	413
fowls	401 free	
proof cloth	273	433
soda	555 free	444
Waters,		
all not artificial	555 free	444
mineral	249	429
toilet	7	413
Wax,		
bees	397 free	
mineral	668 free	448
manufactures of	351	438
vegetable	668 free	
Wearing apparel	258	432
	275, 284, 301	433, 434, 435
	669 free	448
Webbings	286, 300	434, 435
Webs, flax	272	432
Wedges, iron or steel	129	421
Weeds,		
for dyeing purposes	16½	413
	470 free	
manufactures of	352	438
Whalebone	671 free	448
manufactures of	352	438
Whale oil	34	414
	568 free	445
Wharves, timber used in building	674 free	448
Wheat	190	426
flour	190	426
Wheels,		
for railway purposes	156	423
hubs for	679 free	448
steel-tired, for railway purposes	156	423
Whetstones	508 free	444
Whip gut	351	438
manufactured	431 free	
White,		
acetate of lead	49	415
lead and paint	52	415
paint or pigment	47	415
paris	46	415
Whiting	46	415
Wild animals for exhibition	373 free	440
Willow,		
manufactures of	179	424
osier for hats	417 free	441
prepared for basket makers	179	424
Wilton velvet carpets	288	434
Window glass, common	91, 97	417
glass, stained or painted	686 free	449
Windows, glass, stained or painted	102	417
	686 free	449
Wine,		
champagne	243	429
coloring for	16	413
Wine—Continued.	Paragraph.	Page.
prune	247	429
still	244	429
Wire,		
card clothing	132	420
clock and watch	124	420
crinoline	124	420
corset	124	420
flat steel	124	420
hat	124	421
iron or steel	124	421
lead	167	423
needle	124	420
piano	124	421
platina	589 free	446
rods	123	420
round iron or steel	124	420
tinsel	654 free	448
Witherite	395 free	441
Wood,		
all manufactures of	181	424
ashes and lye of	389 free	440
box	684 free	449
briar root	684 free	449
cabinet, all	676 free	448
cabinet furniture	181	424
cabinet woods in the log	684 free	449
cedar	684 free	449
cork or cork bark	457 free	442
ebony	684 free	449
fashion plates, engraved on	476 free	443
firewood	673 free	448
for paper stock	577 free	
granadilla	684 free	449
hair	684 free	449
house furniture, of	684 free	449
lance	684 free	449
lignum vitæ	684 free	449
mahogany	684 free	449
manufactures of	181	424
myrtle	684 free	449
orange	684 free	449
paper stock	577 free	
partridge	684 free	449
pencils of	357	439
pencils, slate, covered with	357	439
pickets	681 free	448
pimento	684 free	449
poplar, fit only for paper stock	577 free	445
pulp	303, 353	435, 439
rose	684 free	449
satin	684 free	449
screws	155	423
shingle bolts	673 free	448
shingles	682 free	448
ship planking	673 free	448
ship timber	673 free	448
shooks, packing box	180	424
spruce clapboards	678 free	448
spars, timber used for	674 free	448
stave bolts	673 free	448
staves	683 free	449
sticks of partridge, hair, pimento, orange, myrtle, and other woods	684 free	449
tar and pitch of	647 free	448
unmanufactured	683 free	449
Woods used expressly for dyeing	16½	413
	470 free	443
dye, extract of	18	413
Wool	685 free	448
art squares	296	434
Aubusson carpets	287	434
Axminster carpets	287	434
bedsides	296	434
beltings	286	434
Berlin rugs	287	434

Wool—Continued.	Paragraph.	Page.
bindings	286	434
blankets	282	433
bockings	294	434
braces	286	434
braids	286	434
Brussels carpets	289	434
bunting	283	434
buttons	283	434
carbonized	279	433
carbonized noils	279	433
carded waste	279	433
carpeting felt	294	434
carpets and carpeting of wool, flax, or cotton	295	434
carpets, chain Venetian	292	434
carpets, ingrain, treble	292	434
carpets, ingrain, two-ply	293	434
carpets, tapestry Brussels	291	434
carpets, velvet and tapestry velvet	290	434
carpets, Saxony, Wilton, and Tournay velvet	288	434
woven whole, for room	287	434
chenille carpets	287	434
coat linings	283	434
cords	286	434
covers	296	434
cloaks	285	434
cloth, Italian	283	434
clothing, ready-made	284	434
dolmans	285	434
dress goods	283	434
dress trimmings	286	434
druggets	294	434
Dutch and two-ply ingrain carpets	293	434
fabrics made on knitting machines	281	433
felt carpeting	294	434
felts for printing machines	282	433
felts	284	434
flannels for underwear	282	433
flocks	279	433
fringes	286	434
galloons	286	434
garments, outside	285	434
garnetted waste	279	433
gimps	286	434
gorings	286	434
grease	645 free	448
hassocks	296	434
hats	282	433
head nets	286	434
Italian cloth	283	434
jackets	283	434
knit fabrics	281	433
knit wearing apparel	285	434
laces	286	434
manufactures of	283	434
mats	296	434
Moquette carpets	287	434
mungo	279	433
on the skin	685 free	449
oriental rugs	287	434
roving and roping	279	433
rugs for floors	296	434
Saxony, Wilton, and Tournay velvet carpets	288	434
screens	296	434
shawls	281	433
shoddy	279	433
suspenders	286	434
talmas	285	434
tapestry Brussels carpets	291	434
tassels	286	434
tops	279	433
Tourney velvet carpets	288	434

Wool—Continued.	Paragraph.	Page.
treble ingrain	292	434
ulsters	285	434
veilings	286	434
velvet and tapestry velvet carpets	290	434
webbing	286	434
wearing apparel, articles of	284	434
knit	285	434
Wilton velvet carpets	288	434
women's and children's dress goods	283	434
yarns	280	
Works of art	585, 686, 687 free	446, 449
Wormgut	351, 431 free	438, 442
Worms, silk, eggs of	618 free	446
Wrapper tobacco	184	425
Wrecked or sunken vessels	§ 20	
Wrist pins	122	420
Yams	689 free	459
Yarns, coir	450 free	442
cotton	250	429
jute	267	432
silk	298	
waste	685 free	449
Yarns or threads, flax or hemp	274	
hair of camel, goat, alpaca, or other animals	280	432
woolen or worsted	280	433
Yellow, chrome	41	414
metal	159, 161	423
Zaffer	690 free	450
Zante currants	217	427
Zinc, blocks or pigs of	174	424
old and wornout	176	424
oxide of	47	415
sheets of	175	424
white paint or pigment containing	47	415

INCOME TAX (1895).

Assessed and collected	455–473
Time of returns extended	473
Unconstitutional (note)	455
Text of decision	490

MISCELLANEOUS TARIFF ACTS.

Act of 1846 amended by act March 3, 1857	136
Ad valorem duty, how calculated, act March 3, 1817	53
Alum, act April 20, 1818	60
American products to be admitted free of duty in Hawaiian Islands, art. 2	270
Animals, live, imported, duty on, act May 16, 1866	223
Arms, imported by States, duty on, refunded, act July 25, 1861	157
duty on, time extended for remitting, act April 2, 1862	178
Art, object of, free when a gift to United States or any State, act March 26, 1867	231
Articles, certain, imported before or after the act of July 14, 1832, may be deposited in public stores, act May 2, 1833, sec. 1	94
drawbacks on sugar and rum, sec. 3	101
excess of duties refunded, sec. 4	94, 95
exempt from duty	100, 101
manufactured from two or more materials, duties on, sec. 2	101
now free, to pay duty after September 30, 1841, act September 11, 1841	99, 100

Articles—Continued. Page.
nonenumerated, duty on 101
under control of officers under above act, sec. 3 94
Barbary Powers, additional duty imposed on goods from, etc 40–43, 44–45, 46–47
Barrels returned empty admitted free, act March 3, 1873, sec. 2 262
Beasts,
imported for breed, act February 27, 1893 .. 33
duties on, to be remitted, act April 4, 1888. 33
of burden, carrying smuggled goods, how may be seized and confiscated, act February 28, 1865 218
Beet sugar, machinery for the manufacture of, admitted free, joint resolution of March 2, 1867 228
Beltings, provisions concerning, act March 29, 1867 232
Bindings, provisions concerning, act March 29, 1867 232
Bolting cloth, free, act March 3, 1875, sec. 6 .. 268
Bonds, warehouse, cancellation of, under terms of treaty with Great Britain, act March 2, 1855, sec. 2 132
Bonnet trimmings, act February 18, 1890 313
Books,
Greek and Latin, printed previous to 1875, act May 29, 1828 62
free after June, 1848 131
for Library of Congress, act March 29, 1848 ..... 130, 131
Boundary lines between any foreign country and United States, search of buildings near, act February 28, 1865 218
Bounties on salt provisions repealed, act March 3, 1807 44
Brads, act April 20, 1818 59
Brass, rolled and sheet, not exempt from duty under act July 14, 1832, act March 2, 1833, sec. 3 97
Brazil,
articles from, admitted free 381
articles from United States admitted into, at reduced duty 381, 382
reciprocal modifications of tariff laws of .. 382
British West Indies, ports open to United States, act May 6, 1822 64
British Possessions, merchandise destined for, may be entered and conveyed in transit, etc., act March 1, 1873, sec. 3 261
Canada,
articles grown in and produced in, to be free, etc., act August 5, 1854 131
act to carry treaty of 1871, concerning fish oil, etc., into effect, act March 1, 1873. 260
Cape of Good Hope,
duty on goods from beyond, etc 53, 54
duties on goods produced east of, repealed, act May 4, 1882 274
act repealing amended act December 23, 1882 ..... 274, 275
Carriages containing smuggled goods may be seized and confiscated, act February 28, 1865 218
Cattle for breeding, free, act February 27, 1793 33
Centennial Exposition of 1876,
articles intended for, if sold, must pay duty, sec. 2 272
goods intended for, free, joint resolution No. 15, sec. 1 272
Chicago, goods for sufferers from fire of 1871 admitted free, act March 5, 1872 251
drawbacks in connection therewith, act March 5, 1872, sec. 2 251
Chintzes extended to colored linen and cotton, act March 2, 1791 14

Page.
Cocoa, act May 20, 1830 78
Cod fisheries, bounty to vessels engaged in, act March 3, 1819 62
Coffee,
duty on, act May 20, 1830 78
duty on, collected between August 30, 1842, and September 11, 1845, sec. 2 128
duties on, increased, act December 24, 1861. 177
from Netherlands, in Dutch or American vessels, act August 3, 1846, sec. 1 128
free of duty after July 1, 1872, act May 1, 1872 251
Collectors,
moneys paid to, for unascertained duties, etc., act March 3, 1839 99
to make quarterly reports, act August 6, 1846, sec. 4 130
Colombia, vessels of, duties imposed on, act April 20, 1826 72
duties assessed on, since January 29, 1826, to be returned 72
reciprocity with 72
Contracts prior to March 12, 1880, for cut hoops, barrel hoops, etc., made subject to duty of 35 per cent ad valorem, act January 14, 1880 273
Convention between United States and Japan of January 28, 1864 201
articles free under 201
reduced rates on 201
Copper, manufactures of, act April 20, 1818 .. 59
act February 4, 1869 ..... 232, 233
bottoms of, cut round and turned up, duty on, not changed by act July 14, 1832, act March 3, 1833 97
manufactures of, act March 3, 1833 231–233
old, free of duty, act March 4, 1808 ..... 44, 45
ores, act March 4, 1808 ..... 232, 233
plates and sheets of still dutiable, act March 2, 1833, sec. 2 97
Cotton,
imported from this side of Cape of Good Hope, act March 3, 1863 200
imported to be exempt from duty, act March 3, 1863 232
product of United States exempt from internal tax, act February 3, 1868 232
Cuba, reciprocity with, proclamation of July 31, 1891 383–387
Decisions of one secretary on customs duties not to be modified by same or succeeding secretary, act March 3, 1875, sec. 2. 268
Denver, articles for exposition at, in 1883, admitted free, act March 3, 1883 275
Direct taxes in insurrectionary districts discontinued, act March 26, 1867 231
Discriminating duties, act January 7, 1824 .. 66
duties suspended in certain cases, act July 4, 1836 98
on Spanish vessels to be refunded in certain cases, act August 3, 1846, sec. 3 .. 128
suspended, when, sec. 3 266
Drawbacks allowed, act April 20, 1818 ..... 59, 60
on materials used in vessels built in the United States for foreign account, act June 26, 1884 313
time allowed to complete entry, etc., act April 20, 1820 63
Dominican Republic, reciprocity with, proclamation of August 1, 1891 387–389
Duties,
making further provisions for collection of, act of December 27, 1790 14
100 per centum additional laid during war with Great Britain, act July, 1812 46
additional, on goods imported in vessels not of the United States 46

Duties—Continued. Page.
discriminating, suspended as to manufactures of Portugal proper in certain cases, act July 4, 1836 ... 98
discriminating, repealed, act March 3, 1815 47, 48
imposed by act July 1, 1812, continued, act February 5, 1816 ... 48
imposed by act of July 14, 1832, suspended till March 3, 1835, act June 30, 1834 ... 97
increase of, when not applicable, act of March 3, 1875, sec. 5 ... 268
increased 5 per cent temporarily, act April 29, 1864 ... 202
in what paid (note) ... 178
never assessed on less than invoice value ... 136
on goods entered, 10 per cent too low, act March 3, 1857 ... 136
on products of Islands of Miquelon and St. Pierre, act March 3, 1845 ... 120
paid under protest, act February 26, 1846 ... 120
to be paid in cash, act August 6, 1846, sec. 1 ... 128
Errors in act of March 2, 1861, respecting wool, etc., act of March 2, 1861 ... 157
Evidences as to growth and manufacture, etc., how established, art. 3 ... 270
Exportations, drawbacks on, act March 3, 1819 ... 63
Export duty not to be paid on free articles, art. 3 ... 270
Flax, certain manufactures of, subject to ad valorem duty, act March 3, 1893 ... 411, 412
France, commerce with, act May 6, 1822 ... 64
Fish,
pickled, drawback on exportation of, act July 8, 1797 ... 38
dried ... 38
pickled, bounty on, removed, act March 3, 1807 ... 44
refunding duties on, under treaty with Great Britain, act March 2, 1855, sec. 1 ... 132
Fish oil, product of Canada and Prince Edwards Island, admitted free, act March 1, 1873 ... 260
French vessels, discriminating duties paid on goods imported in, to be refunded, act February 14, 1873 ... 262, 263
French ships,
law imposing tonnage duty on, repealed, act May 15, 1820 ... 65
tonnage duty on, act May 15, 1820, and May 6, 1822 ... 64
Free Zone, Mexico, permits for goods in bond to, suspended, act March 1, 1895 ... 473
Furniture, coach, and harness, act April 20, 1818 ... 59
Fruit, repayment of duties on, suspended, act May 9, 1874 ... 263
Gauge, standard, for sheet and plate iron and steel, to be used in determining duties, act March 3, 1893 ... 412
Glass, cut, act April 20, 1818 ... 59
Gloves, kid, protected by trade-mark, etc., act March 3, 1873, sec. 4 ... 262
Goods,
additional duty imposed by act of July 1, 1812, continued, act February 5, 1816 ... 48
certain, in warehouses to pay duties under former act, act January 11, 1862 ... 178
certain, in bond, may be entered, etc., prior to June 1, 1863, at rates of act of 1862, act March 3, 1863 ... 200
fraudulently concealed, forfeited, etc., sec. 3 ... 130
may be withdrawn, etc., sec. 2 ... 130
perishable, to be sold at once ... 129
remaining in store one year to be appraised and sold, act August 6, 1846, sec. 1 ... 129

Goods—Continued. Page.
when, may remain in warehouse of owner, act March 2, 1833, sec. 2 ... 94
Great Britain,
articles imported in vessels of, no longer discriminated against, act March 1, 1816 ... 48
act to carry treaty with, into effect, act March 1, 1873 ... 260
subjects of, may carry goods in British vessels from place to place on lakes, etc., without duty, act March 1, 1873, sec. 4 ... 261
Guadaloupe, French vessels directly from, etc., act May 9, 1828 ... 72
Guano, prohibition of export of, suspended, act March 3, 1863, sec. 3 ... 200
Hat trimmings, act February 18, 1890 ... 313
Hawaiian Islands,
treaty of reciprocity between, and United States, June 3, 1875 ... 269
American products to be admitted free in ... 270
other nations not to have same privileges with, as United States, art. 3 ... 270
products of, to be admitted free of duty, art. 1, also act August 15, 1876 ... 269–272
ports of, not to be leased, art. 3 ... 270
tariff act of 1890 not to impair reciprocity treaty with, act of March 3, 1891 ... 382, 383
"Heading bolts," same as stave bolts, act March 3, 1873, sec. 1 ... 262
Hoops, cut and barrel, purchased under certain contracts, free of duty, act June 14, 1880 ... 273
Horses imported for breed, free, act February 27, 1793 ... 33
Internal taxes suspended in first collection district of Illinois on account of Chicago fire in 1871, act April 5, 1872 ... 251
International exposition of 1876, articles for, admitted free, act June 18, 1874 ... 263, 264
Imports, specific duties on, act May 22, 1824 ... 67
Iron,
anchors, act April 20, 1818 ... 60
bars, act April 20, 1818 ... 60
castings, act April 20, 1818 ... 60
nails, act April 20, 1818 ... 60
pigs, act April 20, 1818 ... 60
spikes, act April 20, 1818 ... 60
prepared for and laid on railways, released from duty, does not include spikes, pins, and chains, act July 1, 1836 ... 98
plate, gauge for, in determining duties on, act March 3, 1893 ... 412
released from duty, actually laid on railways, act September 11, 1841, sec. 5 ... 101, 102
Japan, convention between, and United States of June 28, 1864 ... 201
articles from United States admitted into, at reduced rate, art. 3 ... 201
exempt from discriminating duties under reciprocity treaty, proclamation of the President, September 4, 1872 ... 260
teas from, free of duty, art. 1 ... 201
Joint resolution to amend act of June 30, 1864 227
Lead,
bar and other, duty on, act March 2, 1791 ... 14
duty on, extended to manufactures of, act June 30, 1834 ... 97, 98
Lease not to be made of Hawaiian ports, art. 3 ... 270
Library of Congress, duty on books for ... 130, 131
Louisiana, same duty in, as in other States, act February 4, 1804 ... 40
Long wools, Canada, added to act to provide increased revenue from imported wool, act March 22, 1867 ... 231

Page.
Machinery for repair only, free, act February 19, 1869 232
Maine, produce of forests of, sawed in New Brunswick, admitted free of duty, act March 16, 1866; also act June I, 1866.. 223
Marks, penalty for obliterating or defacing, act August 6, 1846, sec. 3 130
Martinique, French vessels from, admitted on certain conditions, act May 9, 1828. 72
Melada,
concentrated, classed as sugar, act March 3, 1875, sec. 3 267
defined, act March 3, 1875, sec 3 267
Miquelon Islands, duty on products from, act March 3, 1845 120
Merchandise,
belonging to British subjects, duties on, act May 1, 1802 40
arriving in United States prior to December 31, 1870, not in public stores, joint resolution, January 30, 1871, secs. 1, 2.. 249
entry of, for benefit of drawback, act April 4, 1820 63
foreign, in port treated as if in public store, July 31, 1872, act March 3, 1873, sec. 3 262
in vessels belonging to New Orleans, duties on 40
in bond August 1, 1872, duty on to be refunded, act June 10, 1872 259
in port, entitled to certain benefits, etc., act June 3, 1874 263
sunk and abandoned, admitted free, act June 22, 1874 264
Molasses,
increase of duty on, act March 3, 1875, sec. 3 267
reduction of duty on, act May 29, 1830.... 79
Netherlands, coffee from, free, sec. 1 128
New Brunswick, articles the gowth and production of, to be free, act August 5, 1854 131
Newfoundland,
reciprocity respecting, act August 5, 1854.. 131
reciprocity with, under treaty of 1871, sec. 2, act March 1, 1873 260
Nova Scotia, articles of, free, etc., act August 5, 1854 131
New Testament, revised, duties on, refunded, act March 11, 1882 ..... 273, 274
Oil, coal, illuminating, sec. 6, act March 3, 1863 201
Paintings for exhibition, free, act March 5, 1872 251
bonds respecting 251
Parasols, duty on, act March 25, 1867 231
Petroleum, sec. 6, act March 3, 1863 201
Porto Rico, reciprocity with, proclamation of July 31, 1891 383–387
Pope, His Holiness, respecting discriminating duties against cargoes of subjects of, proclamation concerning 136, 137
Powders, polishing, sec. 5, act March 3, 1863.. 200.
Printing paper, duty on, sec. 5, act March 3, 1863 200
Prince Edward's Island, articles of, free, act August 5, 1854 131
Proclamation by the President,
concerning reciprocity treaty with Great Britain, act October 5, 1830 ..... 80, 81
duties under reciprocity with Great Britain, March 16, 1855 ..... 132, 133
respecting trade with Canada, etc., act August 5, 1854 131–133
vessels of Japan admitted free of discriminating duties by virtue of 260
Page.
Product, certain, of Hawaiian Islands, to be admitted free of duty, act August 15, 1876 272
Protest, duties paid under, act February 26, 1845 120
Provisions, salt, bounty on, removed, act March 3, 1807 44
Provisos of tenth and twelfth clauses of act July 14, 1832, suspended, acts March 2, 1833, and March 3, 1835 ..... 97, 98
amended by act July 30, 1834 97
repealed by act May 31, 1838 99
Prussia, duties on vessels and cargoes of, act May 24, 1828 77
certain duties on returned 77
Quinine, salts of, free, act July 1, 1879 273
Railroad,
iron, drawbacks on, act July 14, 1832, sec. 1 93
time for payment of bonds on, in certain cases extended, sec. 2 93
Rebate allowed to manufacturers of tobacco and snuff in certain cases, act December 15, 1890 380
Reciprocal exemptions of discriminating duties, act January 7, 1824 66
Reciprocity,
Act respecting, of May 24, 1828 77
Austria-Hungary, with 407
Brazil, with 381, 382
British Government affecting the West Indies, etc., May 29, 1830 79–81
British possessions 392–396
Bahama Islands 79–81
Barbadoes 392–396
Bermuda 79
British Guiana 392–396
Caicos 79–81
Canada, act August 5, 1854 131–133
Leeward Islands 392–396
Somer Islands 79–81
South America 79–81
Trinidad 392–396
West Indies 79–81
Windward Islands 392–396
Brazil 381, 382
Colombia 399, 400
Dominican Republic 387–389
German Empire 396
Guatemala 405, 406
Hawaii 382, 383
treaty of, with 269–272
Hawaiian Islands,
certain products of, to be admitted free of duty 272
ports of, not to be leased 270
proclamation concerning, of June 3, 1875 269
products of United States to be admitted to, free of duty 272
reciprocity treaty with 269–272
United States to have certain exclusive privileges in 270
Hayti 401, 402
Honduras 403–405
Nicaragua 396, 399
Salvador 409, 410
Spain 383–387
Cuba 383–387
Puerto Rico 383–387
Tobago, West Indie Islands 389–391
Venezuela 402, 403
Reexportation in certain cases, act August 6, 1846, sec. 1 129
Refunding duties,
when and how done, act March 3, 1875, sec. 1 268

Refunding duties—Continued. Page.
in cases of error of fact, sec. 1 268
in cases of personal and household effects, sec. 1 268
in cases of excessive deposits on estimated duties, sec. 1 268
statement, annual, of refunding of money, sec. 4 269
Remission of duties to Peter Wright & Son, act June 12, 1876 ..... 271, 272
Rum, exported, distilled from foreign molasses, duty on, reduced, act September 11, 1841, sec. 3 101
Saddlery, silver-plated, act April 20, 1818 59
Sales,
of goods remaining in store after one year, act August 6, 1846, sec. 1 129
overplus of 129
proceeds of 129
Secretary of Treasury to prescribe rules for 129
Saltpeter, foreign,
drawback on, when manufactured into gunpowder and exported, act March 3, 1863, sec. 6 201
free, act March 4, 1888 45
Saloon stores or supplies to pay duty, act February 10, 1871 250
Salt,
additional duty on, act July 8, 1877 38
act laying duty on, act May 7, 1800 38
drawbacks on 38
increased duty on, after January 1, 1814, act July 29, 1813 47
reductions of duty on, act May 29, 1830 ... 79
Savings banks, receipts, books require no stamps, act March 3, 1875, sec. 6 268
Sea letters of unregistered United States vessels, what shall contain, act March 3, 1805 43
Sea stores,
act February 10, 1871 250
articles comprising, must be reported 250
if not excessive to be free of duty 250
when not reported to be forfeited 250
Search of buildings near boundary line of United States, act February 28, 1865 .. 219
Secretary of Treasury—
may appeal from judgment of inferior court, act March 3, 1875, sec. 2 268
may request Attorney-General in certain cases to take appeals to the Supreme Court, act March 3, 1875, sec. 4 269
Seed lac, act March 3, 1863, sec. 5 200
Settlements after one year, in the absence of fraud or protest, conclusive, act June 22, 1874 264
Shawls, woolen, etc., duty on, act March 2, 1861 157
Sheep for breed, free, act February 27, 1793. 33
Sheetings,
brown, Russia, act April 20, 1818 59
white, Russia, act April 20, 1818 59
Silk, raw, imported from this side of Cape of Good Hope, act March 3, 1863, sec. 2 .. 200
Smuggling,
how punished, act February 28, 1865 218
penalty for 219
Snuff,
duty imposed by act June 5, 1794 34
act laying duty on, altered, act March 3, 1797 37
Spanish vessels,
duty on, same as on American vessels, act July 13, 1832 82
tonnage duties on, from Canada and Porto Rico, act August 3, 1846, sec. 3 128
Specific duties on imports, act May 22, 1824 67
Spirits, Page.
certain conditions on which imported, act June 5, 1794 34
bond for exportation of, act March 3, 1873, sec. 5 262
distilled,
domestic, collecting duties on, act April 7, 1798 38
from foreign molasses, and exported, drawback on, allowed, act May 29, 1830 79
importer of, may give bond to secure duties on, act April 20, 1818 60
Sprigs, act April 20, 1818 59
Springs, spiral wire furniture, act March 25, 1867 231
Stave bolts include head bolts, act March 3, 1873 262
Steam plows, certain, duty on, may be remitted, act March 26, 1867 231
Steam-vessels arriving with coal on board may proceed to foreign ports without paying duty, act July 7, 1838 99
Steel, plate or sheet, standard gauge used in determining, duties on, act March 3, 1893 412
Stills, act imposing duty on, continued, act April 7, 1798 38
St. Marys Falls Canal,
right to free passage through, suspended, proclamation of, August 18, 1892 ... 407–409
restriction to free use of, suspended 411
St. Pierre, duty on products of, act March 3, 1845 120
Sugar,
refined, duty imposed by act June 5, 1794. 34
duties on, increased, act December 24, 1861. 77
refined from foreign sugars, duty on, reduced, act September 11, 1841, sec. 3 .. 101
amendment of act of July 14, 1870, by act of December 22, 1870 249
increase of duty on, act March 3, 1875, sec. 3 267
drawbacks on refined, act March 3, 1875, sec. 3 267
proceeds of, imported in bags, act March 3, 1875, sec. 3 267
Suits under customs-revenue laws,
must be commenced within three years, act June 3, 1874, sec. 22 264
time of absence from United States not counted in bringing 264
Sulphur, free, act March 4, 1808 45
Sunshades, duty on, act March 25, 1867 231
Supplies, articles of foreign production needed for, may be withdrawn from bonded warehouses free of duty, act June 26, 1884 313
Swine, for breed, free, act February 27, 1793. 33
Tacks, act April 20, 1818 59
Tank bottoms, act March 3, 1875, sec. 3 267
Tariff act of 1890, correction of errors in, respecting cables, cords, and twine, act February 18, 1891 382
Teas,
act imposing duties on, act April 7, 1798 .. 38
imported from China, act May 20, 1830 78
from other places 78
duties on, increased, act December 24, 1861 177
free of duty after July 1, 1872, act May 1, 1872 251
Testaments, New and Old, revised, admitted free, act March 11, 1882 274
Tobacco, duty imposed by act June 5, 1794.. 34
Tobago, reciprocity treaty with, proclamation December 3, 1891 389–391

Page.

Tonnage duties on vessels of Netherlands, Prussia, Russia, etc., act January 7, 1824 66
duties on, repealed, act March 3, 1815 47
duties, act January 14, 1817 53
Treaty, reciprocal, with Great Britain, etc., act August 5, 1854 131
fish, refunding duties on, under terms of.. 132
refunding duties on other articles under terms of 132
President's proclamation respecting 132, 133
Trimmings for hats, act February 18, 1890... 313
Umbrellas, duty on, act March 25, 1867..... 231
Vessels,
United States unregistered, exempt from certain duties, act March 3, 1805..... 43
entry of, shall be made at port where owner resides 42
foreign, additional duty on goods imported in, act April 20, 1818..... 59, 60
foreign, discriminating duties against, act January 7, 1824..... 66
Warehouses,
to be opened in presence of an officer of customs, act August 6, 1846, sec. 3..... 130
goods remaining in, to be reported quarterly and duly advertised, sec. 4..... 130
Webbings, provisions concerning, act March 29, 1867 232
Welland Canal,
discrimination by Canada against citizens of United States in use of 408
discrimination discontinued..... 411
Wines,
act imposing duties on, continued, act April 7, 1798 38
additional duty on, imported not in vessels of United States..... 63
all kinds of, duty on, reduced one-half, act July 4, 1836, sec. 2..... 98
bond of importer of, act April 20, 1818.... 60
bonds for duties, when payable..... 61
deposited, when 60
drawbacks on, when exported..... 78
drawbacks, when allowed..... 61
forfeiture for hiding 61
French, duty on, prior to February 2, 1842, sec. 4 101
imported in bottles, cases, or casks, act May 24, 1828 78
imported in bottles or cases, act March 3, 1819 62
otherwise than in bottles or cases..... 62
importers of, may give bond to secure duties, act April 20, 1818 60
may be put into custom-house, sec. 3..... 98
red, of Austria, duty on..... 101
removal of..... 61
sold for duties 61
transported coastwise..... 63
Wools, Canada long, duty on, act March 22, 1867 231

INDEX TO APPENDIX.

Appendix..... 475
Articles admitted free of duty, act June 14, 1797..... 475
Ammunition, exportation of, prohibited, act April 7, 1798..... 475
Appraisements of imported merchandise, act March 3, 1851 ..... 481, 482
appeals from, sec. 2 482
Arms, exportation of, prohibited, act April 7, 1798 475
Books for United States free of duty, act January 26, 1848..... 481
Canada, reciprocal commercial relations with, act July 26, 1892..... 488, 489
Cayenne, commercial intercourse with, act January 1, 1842..... 479, 480
Discriminating duties imposed on merchandise imported in French vessels, act October 30, 1872 486–488
Duties,
certain proclamations suspending, April 28, 1835..... 478, 479
refunding certain, act May 8, 1842 479
Fish oil, certain, free of duty, art. 21..... 483
French ships,
privileged in Louisiana ports, act February 24, 1804..... 475, 476
entering ports of United States prior to September 30, 1820, sec. 1 476
extra duties refunded to, sec. 2..... 476
Goods,
suspected, to pay extra duty, act March 1, 1823 477
time of withdrawal of, extended, act March 14, 1866..... 482
Great Britain, treaty between, and United States, May 8, 1871 ..... 482, 483
Income tax,
time for making returns extended, February 21, 1895..... 489, 490
unconstitutional and void..... 490
Iron for railroads, duty on, act May 28, 1830. 477
Merchandise imported, owners of, act February 23, 1887..... 488
Prize goods, deduction of duty on, act August 2, 1813..... 476
Proclamation of the President respecting discriminating duties levied in French ports, etc., act October 30, 1872 486
Railroads, iron for, act May 28, 1830..... 477
Reciprocal provisions, etc., art. 29 484
Saltpeter, free 475
Shipwreck, goods recovered from, admitted free, act March 3, 1843 480
Spanish ships privileged in Louisiana ports, act February 24, 1804..... 475, 476
Sulphur admitted free 475
Supreme Court, decision of, on income tax.. 490
Suspected goods to pay additional duty, act March 1, 1823..... 477
Teas, spurious and adulterated, the prevention of the importation of, act March 2, 1883..... 487, 488
Treaty between United States and Great Britain, May 8, 1871 ..... 482, 483
Tuscany, proclamation suspending discriminating duties against, September 1, 1836..... 178, 179
Vessels in coasting trade, privileges of, act May 27, 1848..... 480, 481